

(This Ruling has been revised / superseded vide Valuation Ruling No. 1820/2023 dated 25-10-2023)

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS (VALUATION)
7TH FLOOR, CUSTOM HOUSE KARACHI**

The Collectors of Customs, Collectorates of Customs (Appraisement - West)/ Appraisement - East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House, Karachi) / Transit Trade, Karachi.

**DETERMINATION OF CUSTOMS VALUES OF TYRES & TUBES-I (PASSENGER CARS), UNDER
SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING No. 1700/2022)

C. No. Misc/08/2005-III/1264

Dated: 07th December, 2022

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the custom values of Tyres & Tubes of Passenger Cars are determined as follows:

2. Background of the valuation issue: Earlier, the Customs values of Tyres & Tubes of different types and sizes including those of Passenger Cars were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1543/2021 dated 03-08-2021. However, different Stakeholders requested to re-determine Customs values afresh in line with values prevalent in the international market. Therefore, an exercise has been undertaken by this Directorate to determine the same.

3. Stakeholders' participation in determination of Customs values: All relevant stakeholders were consulted time to time for determination of Valuation Ruling including M/s Pakistan Tyre Importers and Dealers Association (PTIDA), M/s General Tyre and Rubber Company of Pakistan Limited and M/s Service Long March Tyres (Pvt.) Ltd. They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

4. Analysis / Exercise done to determine Customs Values: M/s Pakistan Tyre Importers and Dealers Association (PTIDA) informed that international market has shown a mixed trend of prices over the period of time and submitted their proposed prices accordingly. Proposals of Local Manufacturers i.e. M/s General Tyre and Rubber Company of Pakistan Limited and others were also considered and their points of view were heard in detail to arrive at Custom values of subject goods. In this regard, ninety (90) days' data has also been retrieved and the same has been scrutinized. Subsequently, market inquiry has also been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25(7) read with Section 25(9) of the Customs Act, 1969.

5. Method(s) adopted to determine Customs values: Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-Section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at correct/transaction value. Therefore, identical/similar goods value methods provided in Sections 25(5) (6) ibid were examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities, variation in declaration and specifications. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969. Various Wholesale and Retail Markets were visited to observe the actual prices of Tyres and Tubes. On the basis of available data / information collected and exercise conducted the values of Tyres and Tuba have been determined under sub-Section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969.

6. Customs values for Tyres and Tubes-I (Passenger Cars)- hereinafter specified, shall be assessed to duty / taxes at the Customs Values as per attached Annexure-A, which forms integral part of this Valuation Ruling along with the following conditions:

- i. *radial tyre is imported which is not covered in this Ruling and whose specifications are similar to normal tyre except for being rattled, such tyres may be assessed at 12% higher value than that of the normal tyre.*
- ii. *Values of the tyres with different "ply" shall be assessed by adding or subtracting from the determined value @, 3% per two ply rating.*
- iii. *Discount of 5% is admissible for import of tyres and tubes through kind mule on C&F value determined by this Directorate.*
- iv. *If tyres and tubes having specifications other than those mentioned in the valuation ruling are imported, the Collectrates may assess the goods under Section 25.4 of the Customs Act, 1969 or may refer the case to this Directorate General far suitable advice.*

7. In cases where declared/transaction values are higher than the customs values determined in this Ruling or higher evidential data is available of stipulated period 90 days, the assessing officers shall apply those values in terms of sub-Section (1) of Section 25 of the Customs Act, 1969, and the same may be communicated to this Directorate General forthwith. In case of consignment imported by air, the assessing officer shall take into account the difference between air freight and sea freight while applying the customs values determined in this Ruling.

8. Validity of Valuation Ruling: The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25-A of the Customs Act, 1969.

9. Revision of the Value Determined vide this Valuation Ruling: If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling, for the given description of goods, are applied by the concerned assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in this ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

(FAYAZ RASOOL MAKEN)

Director

Copy for information to:-

1. The Member Customs (Operations), Federal Board of Revenue, Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
4. The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
5. The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
6. The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore
7. The Chief Collector of Customs (North), Custom House, Islamabad.
8. The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
9. The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
10. The Director General, Intelligence and Investigation (Customs) FBR, Islamabad.
11. The Director General, PCA & Internal Audit, Karachi.
12. The Director General, IOCO, Karachi.
13. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
14. The Director, Transit Trade, Custom House, Karachi.
15. The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.

16. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
17. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
18. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
19. The Karachi Customs Agents Association, Bohri Road, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI**

Tyre & Tube (Passenger Cars)

Annex-A (Pages: 01-04) to Valuation Ruling No: 1700 Dated: 07-12-2022						Customs C&F Values in US\$ per piece			
S. No.	HS CODE	Proposed PCT for WeBOC	VEHICLE TYPE	RIM SIZE	TYRE SIZE	Japan	int'l Brands MFG in other origins	China	All other origins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	4011.1000	4011.1000.1010	PSS CAR	12	135/SR-12	22	20	16	19
2	4011.1000	4011.1000.1020	PSS CAR	12	145/80-SR-12	20	18	14	17
3	4011.1000	4011.1000.1030	PSS CAR	12	145/SR-12	22	20	16	19
4	4011.1000	4011.1000.1040	PSS CAR	12	155/70-SR-12	21	19	15	18
5	4011.1000	4011.1000.1050	PSS CAR	12	155/70-R-12	20	18	14	17
6	4011.1000	4011.1000.1060	PSS CAR	12	155/80-R-12	21	19	15	18
7	4011.1000	4011.1000.1070	PSS CAR	12	155/80-D-12	20	18	14	17
8	4011.1000	4011.1000.1080	PSS CAR	12	165/70-R-12	22	20	17	19
9	4011.1000	4011.1000.1090	PSS CAR	12	175/70-R-12	23	21	16	19
10	4011.1000	4011.1000.1100	PSS CAR	12	600/12-4PR	23	21	16	19
11	4011.1000	4011.1000.1110	PSS CAR	13	145/80R13	26	23	18	22
12	4011.1000	4011.1000.1120	PSS CAR	13	155/SR-13	27	24	19	23
13	4011.1000	4011.1000.1130	PSS CAR	13	155/65-R-13	27	24	19	23
14	4011.1000	4011.1000.1140	PSS CAR	13	155/70-R-13	27	24	19	23
15	4011.1000	4011.1000.1150	PSS CAR	13	155/80-R-13	27	24	19	23
16	4011.1000	4011.1000.1160	PSS CAR	13	165/65-R-13	22	21	17	20
17	4011.1000	4011.1000.1170	PSS CAR	13	165/SR-13	26	23	18	22
18	4011.1000	4011.1000.1180	PSS CAR	13	165/70-SR-13	26	23	18	22
19	4011.1000	4011.1000.1190	PSS CAR	13	165/80-D-13	26	23	18	22
20	4011.1000	4011.1000.1200	PSS CAR	13	175/60-R-13	29	26	20	24
21	4011.1000	4011.1000.1210	PSS CAR	13	175/70-R-13	26	24	19	23
22	4011.1000	4011.1000.1220	PSS CAR	13	185/60-R-13	30	27	21	26
23	4011.1000	4011.1000.1230	PSS CAR	13	185/70-R-13	30	27	21	26
24	4011.1000	4011.1000.1240	PSS CAR	13	195/60-R-13	33	30	23	28
25	4011.1000	4011.1000.1250	PSS CAR	13	205/60-R-13	36	32	25	30
26	4011.1000	4011.1000.1260	PSS CAR	13	225/60-R-13	39	35	27	33
27	4011.1000	4011.1000.1270	PSS CAR	13	560-13-4PR	19	17	13	16
28	4011.1000	4011.1000.1280	PSS CAR	13	615-13-4PR	17	15	12	15
29	4011.1000	4011.1000.1290	PSS CAR	13	645-13-4PR	20	18	14	17
30	4011.1000	4011.1000.1300	PSS CAR	14	155/65-R-14	24	22	17	21
31	4011.1000	4011.1000.1310	PSS CAR	14	165/60-R-14	26	23	18	22
32	4011.1000	4011.1000.1320	PSS CAR	14	165/65R14	26	23	18	22
33	4011.1000	4011.1000.1330	PSS CAR	14	165/70-SR-14	26	23	18	22
34	4011.1000	4011.1000.1340	PSS CAR	14	165/80-SR-14	29	26	20	24
35	4011.1000	4011.1000.1350	PSS CAR	14	175-SR-14	34	31	24	29
36	4011.1000	4011.1000.1360	PSS CAR	14	175/65-SR-14	27	24	19	23
37	4011.1000	4011.1000.1370	PSS CAR	14	175/65-R-14	27	24	19	23
38	4011.1000	4011.1000.1380	PSS CAR	14	175/70- R-14	31	28	22	27
39	4011.1000	4011.1000.1390	PSS CAR	14	175/80-R-14	33	30	23	28
40	4011.1000	4011.1000.1400	PSS CAR	14	185/55-R-14	37	33	26	31
41	4011.1000	4011.1000.1410	PSS CAR	14	185/60-R-14	36	33	26	31
42	4011.1000	4011.1000.1420	PSS CAR	14	185/65-R-14	34	31	22	27
43	4011.1000	4011.1000.1430	PSS CAR	14	185/70-R-14	36	32	23	28

Annex-A (Pages: 01-04) to Valuation Ruling No: 1700 Dated: 07-12-2022						Customs C&F Values in US\$ per piece			
S. No.	HS CODE	Proposed PCT for WeBOC	VEHICLE TYPE	RIM SIZE	TYRE SIZE	Japan	int'l Brands MFG in other origins	China	All other origins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
44	4011.1000	4011.1000.1440	PSS CAR	14	185/80-R-14	36	32	25	30
45	4011.1000	4011.1000.1450	PSS CAR	14	195/70-R-14	34	31	24	29
46	4011.1000	4011.1000.1460	PSS CAR	14	195/60-HR-14	38	34	27	32
47	4011.1000	4011.1000.1470	PSS CAR	14	195/65-R-14	39	35	28	34
48	4011.1000	4011.1000.1480	PSS CAR	14	205/60-R14	39	35	27	33
49	4011.1000	4011.1000.1490	PSS CAR	14	750-14-6PR	37	33	26	32
50	4011.1000	4011.1000.1500	PSS CAR	15	165/65R15	31	28	22	27
51	4011.1000	4011.1000.1510	PSS CAR	15	175/65R15	34	31	24	29
52	4011.1000	4011.1000.1520	PSS CAR	15	185/55-R-15	37	33	26	31
53	4011.1000	4011.1000.1530	PSS CAR	15	185/60-R-15	36	32	25	30
54	4011.1000	4011.1000.1540	PSS CAR	15	195/45-R-15	37	33	26	32
55	4011.1000	4011.1000.1550	PSS CAR	15	195/50-R-15	37	33	26	32
56	4011.1000	4011.1000.1560	PSS CAR	15	195/55-R-15	36	32	25	30
57	4011.1000	4011.1000.1570	PSS CAR	15	195/60-HR-15	38	34	27	32
58	4011.1000	4011.1000.1580	PSS CAR	15	195/65-R-15	38	34	27	32
59	4011.1000	4011.1000.1590	PSS CAR	15	205/60-R-15	39	35	28	34
60	4011.1000	4011.1000.1600	PSS CAR	15	205/65-R-15	39	35	28	34
61	4011.1000	4011.1000.1610	PSS CAR	15	205/70-R-15	54	49	38	46
62	4011.1000	4011.1000.1620	PSS CAR	15	215/75-R-15	53	48	37	45
63	4011.1000	4011.1000.1630	PSS CAR	15	215/80-R-15	53	48	37	45
64	4011.1000	4011.1000.1640	PSS CAR	15	225/70-R-15	57	51	40	49
65	4011.1000	4011.1000.1650	PSS CAR	15	225/75-R-15	59	53	42	51
66	4011.1000	4011.1000.1660	PSS CAR	15	185/65-R-15	34	31	24	29
67	4011.1000	4011.1000.1670	PSS CAR	16	195/45-R-16	40	36	28	34
68	4011.1000	4011.1000.1680	PSS CAR	16	195/55-R-16	41	37	29	35
69	4011.1000	4011.1000.1690	PSS CAR	16	195/60-R-16	41	37	29	35
70	4011.1000	4011.1000.1700	PSS CAR	16	205/50-ZR-16	44	40	31	38
71	4011.1000	4011.1000.1710	PSS CAR	16	205/55-R-16	44	40	31	38
72	4011.1000	4011.1000.1720	PSS CAR	16	205/60-R-16	44	40	31	38
73	4011.1000	4011.1000.1730	PSS CAR	16	215/55-ZR-16	47	42	33	40
74	4011.1000	4011.1000.1740	PSS CAR	16	215/60-R-16	46	41	32	39
75	4011.1000	4011.1000.1750	PSS CAR	16	225/55-ZR-16	51	46	36	44
76	4011.1000	4011.1000.1760	PSS CAR	16	225/60-R-16	52	47	38	45
77	4011.1000	4011.1000.1770	PSS CAR	16	235/60-ZR-16	82	74	58	70
78	4011.1000	4011.1000.1780	PSS CAR	16	245/75-R-16	85	77	60	70
79	4011.1000	4011.1000.1790	PSS CAR	17	205/45R 17	49	44	35	42
80	4011.1000	4011.1000.1800	PSS CAR	17	205/50-ZR-17	49	44	35	42
81	4011.1000	4011.1000.1810	PSS CAR	17	215/40-ZR-17	49	44	35	42
82	4011.1000	4011.1000.1820	PSS CAR	17	215/45-ZR-17	49	44	35	42
83	4011.1000	4011.1000.1830	PSS CAR	17	215/50-ZR-17	49	44	34	41
84	4011.1000	4011.1000.1840	PSS CAR	17	215/55R17	47	42	33	40
85	4011.1000	4011.1000.1850	PSS CAR	17	225/45-ZR-17	51	46	36	41
86	4011.1000	4011.1000.1860	PSS CAR	17	225/50-ZR-17	52	47	37	44
87	4011.1000	4011.1000.1870	PSS CAR	17	225/55-ZR-17	53	48	38	45
88	4011.1000	4011.1000.1880	PSS CAR	17	225/60R17	64	58	45	55
89	4011.1000	4011.1000.1890	PSS CAR	17	235/45R17	53	48	37	45
90	4011.1000	4011.1000.1900	PSS CAR	17	235/55ZR17	53	48	37	45
91	4011.1000	4011.1000.1910	PSS CAR	17	245/45R17	56	51	40	48
92	4011.1000	4011.1000.1920	PSS CAR	18	225/40-ZR-18	60	54	42	51
93	4011.1000	4011.1000.1930	PSS CAR	18	225/45-ZR-18	60	54	42	51
94	4011.1000	4011.1000.1940	PSS CAR	18	235/40R18	61	55	43	52
95	4011.1000	4011.1000.1950	PSS CAR	18	235/45R18	63	57	44	53
96	4011.1000	4011.1000.1960	PSS CAR	18	235/50R18	63	57	44	53
97	4011.1000	4011.1000.1970	PSS CAR	18	235/55R18	63	57	44	53
98	4011.1000	4011.1000.1980	PSS CAR	18	245/40R18	64	58	45	55
99	4011.1000	4011.1000.1990	PSS CAR	18	245/45-R-18	66	59	46	56
100	4011.1000	4011.1000.2000	PSS CAR	18	235/35R19	64	58	45	55
101	4011.1000	4011.1000.2010	PSS CAR	19	245/40R19	71	64	50	61
102	4011.1000	4011.1000.2020	PSS CAR	15	165/60R15	31	28	22	27

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S. No.	HS CODE	Proposed PCT for WeBOC	VEHICLE TYPE	RIM SIZE	TYRE SIZE	Japan	int'l Brands MFG in other origins	China	All other origins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
103	4011.1000	4011.1000.2030	PSS CAR	16	185/55R16	39	35	27	33
104	4011.1000	4011.1000.2040	PSS CAR	16	205/65R16	44	40	31	37
105	4011.1000	4011.1000.2050	PSS CAR	16	215/65R16	46	41	-	39
106	4011.1000	4011.1000.2060	PSS CAR	18	225/60R18	66	59	46	56
107	4011.1000	4011.1000.2070	PSS CAR	18	235/60R18	68	61	48	58
108	4011.1000	4011.1000.2080	PSS CAR	18	245/50R18	66	59	46	56
109	4011.1000	4011.1000.2090	PSS CAR	19	225/55R19	75	67	52	63
110	4011.1000	4011.1000.2100	PSS CAR	19	245/45R19	75	67	52	63
111	4011.1000	4011.1000.2110	PSS CAR	21	265/45R21	146	131	102	124