

(This Ruling has been revised / superseded vide Valuation Ruling No. 1821/2023 dated 25-10-2023)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, Sambria / (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-II (LIGHT TRUCK AND TRUCK/BUS)
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING No. 1701/2022)

C. No. Misc/08/2005-III/265

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 Light Truck & Truck/ Bus 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 Light Truck & Truck/Bus were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1544/2021 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 same 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 Tubes 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-II (Light Truck & Truck/ Bus) - hereinafter specified, shall be assessed to duty / taxes on the Customs Values as mentioned at **Annexure-A**, which form integral part of this Valuation Ruling along with **following conditions**:

- i. *If a radial tyre is imported which is not covered in this Ruling and whose specifications are similar to normal tyre except for being radial, such tyres may be assessed at 12% higher value than that of the normal tyre.*
- ii. *Where only tyres are imported other than tubeless, depreciation of 6% shall be allotted on Ruling value. Conversely, if tube of a tyre specified in the ruling is imported, the values shall be assessed at 6% of the tyre value. This is applicable to only those tube sizes which are not mentioned in the valuation ruling.*
- iii. *Values of the tyres with different "ply" shall be assessed by adding or subtracting from the determined value @ 3% per two ply rating.*
- iv. *Discount of 5% is admissible for import of tyres and tubes through land route on C&F value determined by this Directorate General.*
- v. *If tyres and tubes having specifications other than those mentioned in the valuation ruling are imported, the Collectrates may assess the goods under Section 25A of the Customs Act, 1969 or may refer a case to this Directorate General for suitable advice.*

7. In cases, where declared values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of sub-Section (I) of Section 25 of the Customs Act; 1969. In Case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling

8. Validity of this 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.

TYRES & TUBES-II (LIGHT TRUCK AND TRUCK/BUS)

Annex-A (Oages-01-03) to Valuation Ruling No: 1701/2022 Dated: 07-12-2022						Customs C&F Values in US\$ per piece			
S. No.	H.S. CODE	Proposed PCT for WEOC	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	4011.2011	4011.2011.1010	LIGHT TRUCK RADIAL	12	145-R12C-8PR	17	15	12	15
2	4011.2019	4011.2019.1010	LIGHT TRUCK	10	480-10/500-10/8PR	16	14	11	13
3	4011.2011	4011.2011.1020	LIGHT TRUCK RADIAL	12	155R12/8 PRC	19	17	13	16
4	4011.2019	4011.2019.1020	LIGHT TRUCK	12	450-12-8PR	17	15	12	14
5	4011.2019	4011.2019.1030	LIGHT TRUCK	12	500-12-6PR	19	14	13	16
6	4011.2019	4011.2019.1040	LIGHT TRUCK	12	500-12-8PR	22	20	15	18
7	4011.2011	4011.2011.1030	LIGHT TRUCK RADIAL	13	165R13/8 PRC	25	22	17	21
8	4011.2019	4011.2019.1050	LIGHT TRUCK	13	600-13-8PR	21	19	15	18
9	4011.2011	4011.2011.1040	LIGHT TRUCK RADIAL	14	165R14/8 PRC	31	28	22	27
10	4011.2011	4011.2011.1050	LIGHT TRUCK RADIAL	14	185/R14-8PR	38	34	27	32
11	4011.2011	4011.2011.1060	LIGHT TRUCK RADIAL	14	195/R14-8PR	51	46	33	41
12	4011.2011	4011.2011.1070	LIGHT TRUCK RADIAL	14	205/75 R14C	49	44	34	41
13	4011.2011	4011.2011.1080	LIGHT TRUCK RADIAL	14	205/R14-8PR	53	48	37	45
14	4011.2011	4011.2011.1090	LIGHT TRUCK RADIAL	14	215/75 R14	53	48	37	45
15	4011.2011	4011.2011.1100	LIGHT TRUCK RADIAL	14	225/75R14	56	50	39	47
16	4011.2011	4011.2011.1110	LIGHT TRUCK	14	600-R14-8PR	24	22	17	21
17	4011.2011	4011.2011.1120	LIGHT TRUCK	14	650-R14-8PR	33	30	23	28
18	4011.2019	4011.2019.1060	LIGHT TRUCK	14	650-R14-10PR	36	32	25	30
19	4011.2019	4011.2019.1070	LIGHT TRUCK	14	670-R14-8PR	33	30	23	28
20	4011.2019	4011.2019.1080	LIGHT TRUCK	15	195-R15 / 8 PR	51	46	36	44
21	4011.2019	4011.2019.1090	LIGHT TRUCK	15	10-R15-6PR	70	63	49	60
22	4011.2019	4011.2019.1100	LIGHT TRUCK	15	11-R150-6PR	73	66	51	62
23	4011.2011	4011.2011.1130	LIGHT TRUCK RADIAL	15	195/70-R15C	41	37	29	35
24	4011.2011	4011.2011.1140	LIGHT TRUCK RADIAL	15	205/R15-6PR	54	49	38	46
25	4011.2011	4011.2011.1150	LIGHT TRUCK RADIAL	15	215/R15-8PR	53	48	37	45
26	4011.2011	4011.2011.1160	LIGHT TRUCK RADIAL	15	215/70R15C 8 PR	54	49	38	46
27	4011.2011	4011.2011.1170	LIGHT TRUCK RADIAL	15	215/75R15-6PR	54	49	38	46
28	4011.2011	4011.2011.1180	LIGHT TRUCK RADIAL		225/70R15	57	51	40	49
29	4011.2011	4011.2011.1190	LIGHT TRUCK RADIAL	15	235/75R15-6PR	59	53	41	50
30	4011.2011	4011.2011.1200	LIGHT TRUCK RADIAL	15	255/70R15	63	57	44	53
31	4011.2011	4011.2011.1210	LIGHT TRUCK RADIAL	15	265/70-R15	66	59	46	56
32	4011.2011	4011.2011.1220	LIGHT TRUCK RADIAL	15	265/75-R15	67	60	47	57
33	4011.2011	4011.2011.1230	LIGHT TRUCK RADIAL	15	30X9.50-R15-6PR	69	62	48	58
34	4011.2011	4011.2011.1240	LIGHT TRUCK RADIAL	15	31X10.50-R15-6PR	70	63	49	60
35	4011.2011	4011.2011.1250	LIGHT TRUCK RADIAL	15	600-15-8PR	40	36	28	34
36	4011.2091	4011.2091.1130	TRUCK/BUS Radial	15	225/75R15	56	50	39	47
37	4011.2011	4011.2011.1260	LIGHT TRUCK RADIAL	15	700-15-8PR	46	41	32	39
38	4011.2011	4011.2011.1270	LIGHT TRUCK RADIAL	15	750-15-12PR	52	47	37	45
39	4011.2011	4011.2011.1280	LIGHT TRUCK RADIAL	15	9-R15-6PR	69	62	48	58
40	4011.2011	4011.2011.1290	LIGHT TRUCK RADIAL	16	205/80-R16-6PR	54	49	38	46
41	4011.2019	4011.2019.1110	LIGHT TRUCK	16	205/R-16-6PR	54	49	38	46
42	4011.2019	4011.2019.1120	LIGHT TRUCK	16	215/70 R16	47	42	33	40
43	4011.2019	4011.2019.1130	LIGHT TRUCK	16	215/75 R16	55	46	36	44
44	4011.2011	4011.2011.1300	LIGHT TRUCK RADIAL	16	215/80-R16	51	46	36	44

Annex-A (Oages-01-03) to Valuation Ruling No: 1701/2022 Dated: 07-12-2022						Customs C&F Values in US\$ per piece			
S. No.	H.S. CODE	Proposed PCT for WEOC	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)
45	4011.2019	4011.2019.1140	LIGHT TRUCK	16	225/75R16-10PR	74	67	52	63
46	4011.2019	4011.2019.1150	LIGHT TRUCK	16	235/85-R16-8PR	74	67	52	63
47	4011.2011	4011.2011.1310	LIGHT TRUCK RADIAL	16	245/70-R16	74	64	50	61
48	4011.2011	4011.2011.1320	LIGHT TRUCK RADIAL	16	265/70-R16	76	68	53	64
49	4011.2011	4011.2011.1330	LIGHT TRUCK RADIAL	16	275/70-R16	83	75	58	70
50	4011.2011	4011.2011.1340	LIGHT TRUCK RADIAL	16	650-16-10PR	57	51	40	49
51	4011.2011	4011.2011.1350	LIGHT TRUCK RADIAL	16	650-R16-10PR	62	56	44	53
52	4011.2011	4011.2011.1360	LIGHT TRUCK RADIAL	16	650-16-12PR	59	53	41	50
53	4011.2011	4011.2011.1370	LIGHT TRUCK RADIAL	16	650-R16-12PR	64	58	45	55
54	4011.2011	4011.2011.1380	LIGHT TRUCK RADIAL	16	700-16-12PR	64	58	45	55
55	4011.2011	4011.2011.1390	LIGHT TRUCK RADIAL	16	700-16-10PR	61	55	43	52
56	4011.2011	4011.2011.1400	LIGHT TRUCK RADIAL	16	700-R16-10PR	67	60	47	57
57	4011.2011	4011.2011.1410	LIGHT TRUCK RADIAL	16	700-R16-12PR	70	63	49	60
58	4011.2091	4011.2091.1140	TRUCK/BUS RADIAL	16	235/70R16	67	60	47	57
59	4011.2091	4011.2091.1150	TRUCK/BUS RADIAL	16	235/75R16	80	72	64	68
60	4011.2091	4011.2091.1160	TRUCK/BUS RADIAL	16	285/75R16	91	82	64	78
61	4011.2091	4011.2091.1170	TRUCK/BUS RADIAL	16	265/75R16	80	72	64	68
62	4011.2019	4011.2019.1160	LIGHT TRUCK	16	750-16-14PR	84	75	59	71
63	4011.2011	4011.2011.1420	LIGHT TRUCK RADIAL	16	750-R16-14PR	96	86	67	81
64	4011.2019	4011.2019.1170	LIGHT TRUCK	16	825-15-14PR	77	69	54	66
65	4011.2011	4011.2011.1430	LIGHT TRUCK RADIAL	16	825-R16-14PR	118	106	82	100
66	4011.2019	4011.2019.1180	LIGHT TRUCK	16	825-16-14PR	103	93	72	88
67	4011.2019	4011.2019.1190	LIGHT TRUCK	16	825-16-16PR	106	96	74	90
68	4011.2019	4011.2019.1200	LIGHT TRUCK	16	825-R16-16PR	121	109	81	103
69	4011.2011	4011.2011.1440	LIGHT TRUCK RADIAL	17	215/60 R17	56	50	39	47
70	4011.2091	4011.2091.1180	TRUCK/BUS RADIAL	17	285/65R17	86	77	60	73
71	4011.2011	4011.2011.1450	LIGHT TRUCK RADIAL	17	215/75-R 17.5-16PR	84	76	59	72
72	4011.2019	4011.2019.1210	LIGHT TRUCK	17	225/70R17	66	59	46	56
73	4011.2011	4011.2011.1460	LIGHT TRUCK RADIAL	17	265/65R17	77	69	54	66
74	4011.2019	4011.2019.1220	LIGHT TRUCK	17	275/65R17	86	77	60	73
75	4011.2011	4011.2011.1470	LIGHT TRUCK RADIAL	18	225/50 R18	56	50	39	47
76	4011.2019	4011.2019.1230	LIGHT TRUCK	18	225/55R18	64	58	45	55
77	4011.2019	4011.2019.1240	LIGHT TRUCK	18	235/40R18	70	63	49	60
78	4011.2011	4011.2011.1480	LIGHT TRUCK RADIAL	18	255/55R18	74	67	52	63
79	4011.2091	4011.2091.1190	TRUCK/BUS RADIAL	18	285/65R18	93	84	65	79
80	4011.2091	4011.2091.1200	TRUCK/BUS RADIAL	18	275/70R18	84	75	59	71
81	4011.2091	4011.2091.1210	TRUCK/BUS RADIAL	18	275/65R18	90	81	63	77
82	4011.2011	4011.2011.1490	LIGHT TRUCK RADIAL	18	265/35R18	67	60	47	57
83	4011.2011	4011.2011.1500	LIGHT TRUCK RADIAL	18	265/60R18	81	73	57	69
84	4011.2011	4011.2011.1510	LIGHT TRUCK RADIAL	18	275/60R18	83	75	58	70
85	4011.2011	4011.2011.1520	LIGHT TRUCK RADIAL	18	285/60R18	90	81	63	77
86	4011.2011	4011.2011.1530	LIGHT TRUCK RADIAL	19	235/55R19	57	51	40	49
87	4011.2091	4011.2091.1210	TRUCK/BUS RADIAL	19	445/45R19.5 - 22 PR	321	289	225	273
88	4011.2091	4011.2091.1210	TRUCK/BUS RADIAL	19	265/70-R19.5	158	142	111	134
89	4011.2091	4011.2091.1210	TRUCK/BUS RADIAL	19	265/70-R22.5	166	150	117	141
90	4011.2011	4011.2011.1540	LIGHT TRUCK RADIAL	19	255/55R19	91	82	64	78
91	4011.2011	4011.2011.1550	LIGHT TRUCK RADIAL	20	285/50R20	113	102	80	97
92	4011.2011	4011.2011.1560	LIGHT TRUCK RADIAL	20	825/20-14PR	114	102	80	97
93	4011.2011	4011.2011.1570	LIGHT TRUCK RADIAL	20	825-R-20-14PR	118	106	83	100
94	4011.2011	4011.2011.1580	LIGHT TRUCK RADIAL	20	825-20-16PR	115	104	81	98
95	4011.2011	4011.2011.1590	LIGHT TRUCK RADIAL	20	825-R-20-16PR	119	108	84	102
96	4011.2011	4011.2011.1600	LIGHT TRUCK RADIAL	20	900-20-14PR	151	136	106	128
97	4011.2011	4011.2011.1610	LIGHT TRUCK RADIAL	20	900-R20-14PR	165	148	116	140
98	4011.2011	4011.2011.1620	LIGHT TRUCK RADIAL	20	900-20-16PR	152	137	107	129
99	4011.2011	4011.2011.1630	LIGHT TRUCK RADIAL	20	900-R20-16PR	166	150	136	141
100	4011.2011	4011.2011.1640	LIGHT TRUCK RADIAL	20	1000-20-16PR	166	150	117	141
101	4011.2099	4011.2099.1000	TRUCK/BUS	20	1000-R20-16PR	190	172	134	162
102	4011.2091	4011.2091.1010	TRUCK/BUS RADIAL	20	1000-R20-18PR	193	174	136	164
103	4011.2099	4011.2099.1010	TRUCK/BUS	20	1100-20-16PR	196	177	138	167

Annex-A (Oages-01-03) to Valuation Ruling No: 1701/2022 Dated: 07-12-2022						Customs C&F Values in US\$ per piece			
S. No.	H.S. 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)
104	4011.2091	4011.2091.1020	TRUCK/BUS RADIAL	20	1100-R20-16PR	223	201	157	190
105	4011.2099	4011.2099.1020	TRUCK/BUS	20	1100-R20-18PR	226	204	184	192
106	4011.2091	4011.2091.1030	TRUCK/BUS RADIAL	20	1100-20-18PR	200	180	141	170
107	4011.2099	4011.2099.1030	TRUCK/BUS	20	1200-20-18PR	234	211	165	199
108	4011.2091	4011.2091.1040	TRUCK/BUS RADIAL	20	1200-R20-8PR	249	224	175	212
109	4011.2099	4011.2099.1040	TRUCK/BUS	20	13.00 R 20/20	267	241	188	227
110	4011.2091	4011.2091.1050	TRUCK/BUS RADIAL	20	1400-R20-20PR	331	298	233	282
111	4011.2091	4011.2091.1060	TRUCK/BUS RADIAL	20	275/50R21	119	108	84	102
112	4011.2099	4011.2099.1060	TRUCK/BUS	20	11 R 22.5/16	168	151	118	143
113	4011.2099	4011.2099.1070	TRUCK/BUS	20	295/80R22.5	179	161	145	152
114	4011.2091	4011.2091.1090	TRUCK/BUS RADIAL	20	12-R22.5-18PR	209	188	170	178
115	4011.2091	4011.2091.1100	TRUCK/BUS RADIAL	20	13 R22.5/18	207	187	146	177
116	4011.2091	4011.2091.1110	TRUCK/BUS RADIAL	20	315/80 R 22.5	220	198	155	187
117	4011.2091	4011.2091.1120	TRUCK/BUS RADIAL	21	385/65 R22.5-20	275	248	194	235
118	4011.2099	4011.2099.1050	TRUCK/BUS		1200 R 24 / 18	334	301	235	284
119	4011.2091	4011.2091.1130	TRUCK/BUS RADIAL	24	325 / 95 R 24 / 22 PR	386	347	270	328