

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

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**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 / AIR), 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-III (AGRICULTURE, INDUSTRIAL & EARTH MOVER) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING No. 1702/2022)**

C. No. Misc/08/2005-III/1266

Dated: 07<sup>th</sup> December, 2022

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the custom values of Tyres & Tubes of Agricultural, Industrial and Earth Mover 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 Agricultural, Industrial & Earth Mover were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1545/2021 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), MA 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 concluded 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-III (Agricultural, Industrial & Earth Mover) - hereinafter specified, shall be assessed to duty/taxes on the Customs Values as per attached 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 (tithe normal tyre.*
- ii. *Where- only tyres are imported other than tubeless, depreciation of 6% shall be allocated on Ruling value. Conversely, if tube of a tyre specified in the ruling is imported, the vohtes shall be assessed at 6% 6% of the tyre value. This is applicable to only those tube sizes which are not mentioned in the valuation ruling.*
- iii. *Value of 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 & 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 Collectorates may assess the goods under Section 25-A of the Customs Act, 1969 or may refer a case to this Directorate General for 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 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, 7<sup>th</sup> 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 or 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 (AGRICULTURE, INDUSTRIAL & EARTH MOVER)**

Annex-A (Pages:01-03)			Valuation Ruling No. 1702 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	Belarus/ Russia/ Ukrain/ Turkey
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	4011.7000	4011.7000.1000	AGRICULTURE	16	550-16-6PR	23	21	16	20	-
2	4011.7000	4011.7000.1100	AGRICULTURE	16	600-16-6PR	-	25	20	24	-
3	4011.7000	4011.7000.1200	AGRICULTURE	16	650-16-8PR	-	-	-	-	71
4	4011.7000	4011.7000.1300	AGRICULTURE	16	750-16-6PR	-	44	34	41	-
5	4011.7000	4011.7000.1400	AGRICULTURE	16	750-16-4PR	-	-	-	-	52
6	4011.7000	4011.7000.1500	AGRICULTURE	20	650-20-6PR	49	44	35	42	-
7	4011.7000	4011.7000.1600	AGRICULTURE	20	750-20-6PR	56	51	40	48	52
8	4011.7000	4011.7000.1700	AGRICULTURE	20	900-R20-6PR	-	70	55	66	72
9	4011.7000	4011.7000.1800	AGRICULTURE	20	900-R20-8PR	-	-	-	-	75
10	4011.7000	4011.7000.1900	AGRICULTURE	24	12.4/11-24-6PR	-	-	92	111	-
11	4011.7000	4011.7000.2000	AGRICULTURE	28	12.4/11-28-6PR	170	154	120	145	-
12	4011.7000	4011.7000.2100	AGRICULTURE	28	13.6/12-28-6PR	187	168	132	159	-
13	4011.7000	4011.7000.2200	AGRICULTURE	28	14.9/13-28-6PR	-	186	145	176	-
14	4011.7000	4011.7000.2300	AGRICULTURE	28	16.9/14-28-8PR	-	343	268	324	-
15	4011.7000	4011.7000.2400	AGRICULTURE	30	16.9/14-30-6PR	300	270	211	255	-
16	4011.7000	4011.7000.2500	AGRICULTURE	30	16.9/14-30-8PR	319	288	225	272	-
17	4011.7000	4011.7000.2600	AGRICULTURE	30	18.4/15-30-8PR	332	299	234	283	-
18	4011.7000	4011.7000.2700	AGRICULTURE	30	18.4/15-30-10PR	338	305	238	288	-
19	4011.7000	4011.7000.2800	AGRICULTURE	30	18.4/15-30-12PR	348	314	245	296	-
20	4011.7000	4011.7000.2900	AGRICULTURE	30	14.4/15-30-14PR	351	316	247	299	-
21	4011.7000	4011.7000.3000	AGRICULTURE	30	18.4/15-R-30-12PR	-	3334	261	315	313
22	4011.7000	4011.7000.3100	AGRICULTURE	30	13.6-12-36-6PR	-	158	124	150	-
23	4011.7000	4011.7000.3200	AGRICULTURE	38	113.6/12-38-6PR	-	13	127	154	-
24	4011.7000	4011.7000.3300	AGRICULTURE	38	15.5-R38-8PR	-	242	189	229	215
25	4011.7000	4011.7000.3400	AGRICULTURE	38	16.9/14-38-6PR	-	237	185	224	-
26	4011.7000	4011.7000.3500	AGRICULTURE	38	16.9/14-R-38-8PR	-	275	215	260	293
27	4011.7000	4011.7000.3600	AGRICULTURE	38	16.9-38-10PR	342	308	241	291	-
28	4011.8000	4011.8000.1000	INDUSTRIAL	8	18X7.8-14PR	53	47	37	45	-
29	4011.8000	4011.8000.1100	INDUSTRIAL	8	500-8-8PR-JL	29	26	20	24	-
30	4011.8000	4011.8000.1200	INDUSTRIAL	8	500-8-8PR-UL	22	20	16	19	-
31	4011.8000	4011.8000.1300	INDUSTRIAL	9	21X8-9-10PR	78	70	55	66	-
32	4011.8000	4011.8000.1400	INDUSTRIAL	9	600-9-10PR-JL	36	32	25	30	-
33	4011.8000	4011.8000.1500	INDUSTRIAL	9	600-9-10PR-UL	30	27	21	25	-
34	4011.8000	4011.8000.1600	INDUSTRIAL	10	650-10-10-PR	68	62	48	58	-
35	4011.8000	4011.8000.1700	INDUSTRIAL	10	750-10-12PR	56	51	40	48	-
36	4011.8000	4011.8000.1800	INDUSTRIAL	12	700-12-12PR-JL	98	88	69	83	-
37	4011.8000	4011.8000.1900	INDUSTRIAL	12	700-12-12PR-UL	47	42	33	40	-
38	4011.8000	4011.8000.2000	INDUSTRIAL	15	28X9-15-12PR	122	110	86	104	-
39	4011.8000	4011.8000.2100	INDUSTRIAL	15	550-15-8PR	59	53	41	50	-
40	4011.8000	4011.8000.2200	INDUSTRIAL	15	825R15-18PR	111	100	78	95	-
41	4011.8000	4011.8000.2300	EARTH MOVER	24	1300-24-12PR	270	243	190	230	-
42	4011.8000	4011.8000.2400	EARTH MOVER	24	1400-24-20PR	489	440	344	416	-
43	4011.8000	4011.8000.2500	EARTH MOVER	24	16-9-24-10PR	370	341	266	322	-
44	4011.8000	4011.8000.2600	EARTH MOVER	25	1400-25-24PR	517	466	364	440	-
45	4011.8000	4011.8000.2700	EARTH MOVER	25	15.5-25-12PR	422	381	298	360	-

Annex-A (Pages:01-03)			Valuation Ruling No. 1702 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	Belarus/ Russia/ Ukrain/ Turkey
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
46	4011.8000	4011.8000.2800	EARTH MOVER	25	1600/25/28PR	766	691	540	652	-
47	4011.8000	4011.8000.2900	EARTH MOVER	25	16-R25-28PR	1,107	997	779	942	-
48	4011.8000	4011.8000.3000	EARTH MOVER	25	17-5-25-12PR	403	364	284	344	-
49	4011.8000	4011.8000.3100	EARTH MOVER	25	1800-25-32PR	1,006	907	708	856	-
50	4011.8000	4011.8000.3200	EARTH MOVER	25	1800-R25-32PR	1,419	1,279	999	1,208	-
51	4011.8000	4011.8000.3300	EARTH MOVER	25	20-5-25-12PR	1,206	1,087	849	1,027	-
52	4011.8000	4011.8000.3400	EARTH MOVER	25	23-5-25-24PR	1,861	1,677	1,311	1,584	-
53	4011.8000	4011.8000.3500	EARTH MOVER	25	23-5R-25-24PR	2,657	2,395	1,871	2,262	-
54	4011.8000	4011.8000.3600	EARTH MOVER	25	26-5R-25-28PR	1,940	1,749	1,366	1,652	-
55	4011.8000	4011.8000.3700	EARTH MOVER	25	26-5-25-20PR	1,207	1,088	850	1,028	-
56	4011.8000	4011.8000.3800	EARTH MOVER	25	29-5-25-22PR	1,463	1,318	1,030	1,245	-
57	4011.8000	4011.8000.3900	EARTH MOVER	26	23-1-26-8PR	541	488	381	461	-
58	4011.8000	4011.8000.4000	EARTH MOVER	29	29-5-29-28PR	1,861	1,677	1,311	1,584	-
59	4011.8000	4011.8000.4100	EARTH MOVER	30	23.1-30/8PR	-	-	436	528	-
60	4011.8000	4011.8000.4200	EARTH MOVER	33	1800-33-28PR	1,151	1,038	811	980	-
61	4011.8000	4011.8000.4300	EARTH MOVER	33	1800-R33-32PR	2,637	2,377	1,857	2,245	-
62	4011.8000	4011.8000.4400	EARTH MOVER	33	335-33-20PR	2,414	2,176	1,700	2,055	-
63	4011.8000	4011.8000.4500	EARTH MOVER	33	35/65-33-24PR	3,149	2,839	2,218	2,681	-
64	4011.8000	4011.8000.4600	EARTH MOVER	35	21.00-35-32PR	2,189	1,973	1,542	1,864	-
65	4011.8000	4011.8000.4700	EARTH MOVER	45	45/65-45-38PR	7,479	6,742	5,267	6,368	-