

(This Ruling has been revised / superseded vide Valuation Ruling No. 1810/2023 dated 10-10-2023)

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

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Muhammad Bin Qasim / Export (Karachi / Port Qasim) / JIAP, Karachi / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement / Preventive) / Gawadar / Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES OF OLD & USED AUTOPARTS UNDER
SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING No. 1714/2022)

No. Reg.Misc/07/2008-VIIIA/1332

Dated: 21st December, 2022

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs values of Old & Used Autoparts are determined as follows:

Background of the valuation issue: Earlier customs values were determined and notified vide Valuation Ruling No. 1434/2019 dated 09-12-2019. A representation was received from Model Customs Collectorate, Islamabad for redetermination of custom values of old and used auto parts. Moreover, the Valuation Ruling was more than 3 years old and prices of the said goods have considerably changed in the international market. Therefore, an exercise has been undertaken by the Directorate to determine the same.

2. Stakeholders' participation in determination of Customs values: Meetings were convened on 13-12-2022 and 20-12-2022 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

3. Analysis / Exercise done to determine Customs values: During the meetings, importers argued that prices of old and used auto parts vary in the market on basis of their condition, type and use in any peculiar vehicles. They further contended that due to increase in rate of dollar and maximum duty structure, any increase in existing values would be detrimental to the trade. Internationally old and used auto parts are considered as scrap; therefore, the values determined in the existing Valuation Ruling may be maintained. For this purpose, Ninety (90) days' data has also been retrieved and the same has been scrutinized. Subsequently, market inquiry has 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) of the Customs read with Section 25(9) of the Customs Act, 1969.

4. 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) of Section 25 of the Customs Act, 1969. Various markets were checked to observe the actual prices of old and used auto parts. On the basis of available data / information collected and exercise conducted, the values of old and used auto parts have been determined under sub-Section (7), read with sub-Section (9) of Section 25 of the Customs Act, 1969.

6. Customs values for Old & Used Auto Parts: All Origin Old & Used Auto Parts *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values:

S. No.	Description of goods	PCT Code	PCT Code for WeBOC	Customs Value US\$/Pc
(1)	(2)	(3)	(4)	(5)
1.	6-Cylinder Old & Used Diesel Engines with Head and Gear Box	8408.2090	8408.2090.1000	1110
2.	6-Cylinder Old & Used Diesel Engines without Head and without Gear Box	8408.2090	8408.2090.1100	810
3.	4-Cylinder Diesel Engines with Head and Gear Box	8408.2090	8408.2090.1200	383
4.	4-Cylinder Diesel Engines with Head and without Gear Box	8408.2090	8408.2090.1300	323
5.	3-Cylinder Diesel Engines with head and Gear Box	8408.2090	8408.2090.1400	345
6.	3-Cylinder Diesel Engines with Head and without Gear Box	8408.2090	8408.2090.1500	285
7.	6-Cylinder Petrol Engines with Head and Gear Box	8408.2090	8408.2090.1600	518
8.	6-Cylinder Petrol engines with Head and without Gear Box	8408.2090	8408.2090.1700	338
9.	6-Cylinder petrol engines without Head and without Gear Box	8408.2090	8408.2090.1800	240
10.	4-Cylinder Petrol Engines with Head and Gear Box	8408.2090	8408.2090.1900	293
11.	3-Cylinder petrol engines with head and without Gear Box	8408.2090	8408.2090.2200	278
12.	Engine Head per Cylinder	8708.9990	8708.9990.1000	19
13.	Gear Box for HTV	8708.4090	8708.4090.1000	160
14.	Gear Box for L.T.V.	8708.4090	8708.4090.1100	56
15.	Differential (8-Studs & Above)	8708.5010	8708.5010.1000	600
16.	Differential (6-Studs)	8708.5010	8708.5010.1100	146
17.	Differential (less than 6-Studs)	8708.5010	8708.5010.1200	98
18.	Axel Shaft for LTV	8708.3010	8708.3010.1000	18
19.	Axel Shaft for HTV	8708.3010	8708.3010.1100	34
20.	Hub Cutting of HTV	8708.5010	8708.5010.1300	93
21.	Hub Cutting of LTV	8708.5010	8708.5010.1400	46
22.	Driving Shaft for LTV (3 Pcs Set)	8708.3010	8708.3010.1200	28
23.	Driving Shaft for HTV (3 Pcs Set)	8708.3010	8708.3010.1300	46
24.	Axel Front for LTV	8708.3010	8708.3010.1400	22
25.	Axel Front for HTV	8708.3010	8708.3010.1500	28
26.	Rims for HTV	8708.7090	8708.7090.1000	46
27.	Rim for LTV	8708.7090	8708.7090.1100	15
28.	Shock Absorber/Struts (LTV) per Pair	8708.8010	8708.8010.1000	18
29.	Shock Absorber / Struts (HTV) per Pair	8708.8010	8708.801 0.1100	25
30.	Car Bumper all kinds	8708.2939	8708.2939.1000	14
31.	Jack for Automotive Vehicles	8425.4900	8425.4900.1000	5
32.	Wheel Cap LTV	8708.9990	8708.9990.1100	6
33.	Differential Cutting for LTV	8708.5090	8708.5090.1000	85
34.	Ball Joint	8708.9990	8708.9990.1200	6
35.	Wind Screen for LTV	7007.1119	7007.1119.1000	33
36.	Wind Screen for HTV	7007.1119	7007.1119.1100	56
37.	Radiator for HTV	8708.9190	8708.9190.1000	37

38.	Radiator for LTV	8708.9190	8708.9190.1100	19
39.	Steering Box for HTV	8708.9410	8708.9410.1000	29
40.	Steering Box for LTV	8708.9410	8708.9410.1100	20
41.	Steering Wheel Assembly with column	8708.9410	8708.9410.1200	20
42.	Dash Board for Car with all provisions	8708.2939	8708.2939.1100	55
43.	Dash Board (Simple) for Car without provisions	8708.2939	8708.2939.1200	42
44.	Dash Board for HTV (Simple)	8708.2939	8708.2939.1300	44
45.	Car Door	8708.2939	8708.2939.1400	37
46.	Car Seat (set of 3 Pcs)	8708.2939	8708.2939.1500	60
47.	Back Light Assembly	8512.2090	8512.2090.1000	9
48.	Head Light Assembly	8512.2090	8512.2090.1100	19
49.	Condenser	8415.9021	8415.9021.1000	22
50.	Side Beam for Hi-ACE	8708.2939	8708.2939.1600	26
51.	Hi-ACE Door	8708.2939	8708.2939.1700	23
52.	Hi-ACE Back Door	8708.2939	8708.2939.1800	37
53.	Front Bonet for LTV	8708.2939	8708.2939.1900	15
54.	Cam Shaft for LTV	8483.1019	8483.1019.1000	19
55.	Cam Shaft for HTV	8483.1019	8483.1019.1100	28
56.	Crown Wheel with Pinion (CWP) for HTV	8483.1019	8483.1019.1200	120
57.	Crown Wheel with Pinion (CWP) for LTV	8483.1019	8483.1019.1300	75
58.	Crank Shaft HTV	8483.1019	8483.1019.1400	46
59.	Crank Shaft LTV	8483.1019	8483.1019.1500	37
60.	Brake Drum for LTV			19
61.	Brake Drum for HTV	8708.3039	8708.3039.1100	33
62.	Oil Box for Steering	8708.9410	8708.9410.1300	7
63.	Differential Tube HTV	8708.5090	8708.5090.1100	176
64.	Differential Tube LTV	8708.5090	8708.5090.1200	87
65.	Speedo Meter	8708.9990	8708.9990.1300	11
66.	Side Mirror Power	8708.9990	8708.9990.1400	13
67.	Axel Knob Cutting	8708.9990	8708.9990.1500	11
68.	Coil Spring	8708.2919	8708.2919.1000	6
69.	Universal Joint	8483.6092	8483.6092.1000	6
70.	AC Compressor for LTV	8708.9990	8708.9990.1600	28
71.	AC Compressor HTV	8708.9990	8708.9990.1700	39
72.	Auto Fan	8708.2939	8708.2939.2000	6
73.	Clutch Plate for LTV	8708.9310	8708.9310.1000	8
74.	Clutch Plate for HTV	8708.9310	8708.9310.1100	12
75.	Pressure Plate for LTV	8708.9390	8708.9390.1000	15
76.	Pressure Plate for HTV	8708.9390	8708.9390.1100	21
77.	Automotive Manifolds	8708.9990	8708.9990.1800	15
78.	Universal Cross	8483.6092	8483.6092.1100	13
79.	Fuel Injection Pump	8413.3010	8413.3010.1000	28
80.	Brake Assembly	8708.9990	8708.9990.1900	32
81.	Front Axel with Side Hub/Dead Axel with Side Hub (HTV)	8708.5010	8708.5010.1500	126
82.	Front Axel with Side Hub/Dead Axel with Side Hub (LTV)	8708.5010	8708.5010.1600	72
83.	Water Bodies	8708.9990	8708.9990.2000	6
84.	Special Transmission Gear (Small)	8708.4090	8708.4090.1200	55
85.	Front Suspension	8708.8010	8708.8010.1200	31
86.	Brake Booster for LTV	8708.9990	8708.9990.2100	13
87.	Brake Booster for HTV	8708.9990	8708.9990.2200	17

88.	Carburetor	8708.9990	8708.9990.2300	17
89.	Self Starter	8708.9990	8708.9990.2400	9
90.	Alternator	8511.5020	8511.5020.1000	7
91.	3-Cylinder Engine Block with Head	8409.9110 8409.9130	8409.9110 8409.9130	72
92.	4-Cylinder Engine Block with Head	8409.9110 8409.9120	8409.9110 8409.9120	96
93.	Rechargeable (NiMH) Battery Pack for Hybrid Cars	8507.1090	8507.1090	126

6. 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 (1) 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.

7. Validity of this Valuation Ruling: This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-Section (4) of Section 25A of the Customs Act, 1969.

8. Revision of the values 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.

9. 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.

10. This ruling supersedes Valuation Ruling No. 1434/2019, dated 09-12-2019.

(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, Appraisalment (South), Custom House, Karachi.
4. The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
5. The Chief Collector of Customs, Appraisalment (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.