

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. 1810/2023)

No. Reg.Misc/07/2008-VIIIA/915

Dated: 10th October, 2023

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

Background of the valuation issue: Earlier customs values were determined and notified vide Valuation Ruling No.1714/2022 dated 21-12-2022. A representation was received from Model Customs Collectorate, Islamabad for redetermination of custom values of old and used auto parts and further inclusion of 86 more items in the new Valuation Ruling. 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 17.07.2023 and 01.08.2023 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 decreased. For this purpose, Ninety (90) days' data of import was also retrieved and the same was scrutinized. It was observed that the total import volume of old and used Auto Parts decreased in FY 2022-23 due to host of reasons. Subsequently, market inquiry was 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.

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 resorted to Deductive value method and 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	794
2.	6-Cylinder Old & Used Diesel Engines without Head and without Gear Box	8408.2090	8408.2090.1100	595
3.	4-Cylinder Diesel Engines with Head and Gear Box	8408.2090	8408.2090.1200	284
4.	4-Cylinder Diesel Engines with Head and without Gear Box	8408.2090	8408.2090.1300	231
5.	3-Cylinder Diesel Engines with head and Gear Box	8408.2090	8408.2090.1400	263
6.	3-Cylinder Diesel Engines with Head and without Gear Box	8408.2090	8408.2090.1500	231
7.	6-Cylinder Petrol Engines with Head and Gear Box	8408.2090	8408.2090.1600	417
8.	6-Cylinder Petrol Engines with Head and without Gear Box	8408.2090	8408.2090.1700	331
9.	6-Cylinder petrol Engines without Head and without Gear Box	8408.2090	8408.2090.1800	215
10.	4-Cylinder Petrol Engines with Head and Gear Box	8408.2090	8408.2090.1900	212
11.	3-Cylinder Petrol Engines with Head and without Gear Box	8408.2090	8408.2090.2000	202
12.	Engine Head per Cylinder	8708.9990	8708.9990.1000	15
13.	Gear Box for HTV	8708.4090	8708.4090.1000	142
14.	Gear Box for L.T.V.	8708.4090	8708.4090.1100	53
15.	Differential (8-Studs & Above)	8708.5010	8708.5010.1000	430
16.	Differential (6-Studs)	8708.5010	8708.5010.1100	133
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	33
20.	Hub Cutting of HTV	8708.5010	8708.5010.1300	84
21.	Hub Cutting of LTV	8708.5010	8708.5010.1400	44
22.	Driving Shaft for LTV (3 Pcs Set)	8708.3010	8708.3010.1200	23
23.	Driving Shaft for HTV (3 Pcs Set)	8708.3010	8708.3010.1300	44
24.	Axel Front for LTV	8708.3010	8708.3010.1400	20
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	14
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	13
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	76
34.	Ball Joint	8708.9990	8708.9990.1200	6
35.	Wind Screen for LTV	7007.1119	7007.1119.1000	30
36.	Wind Screen for HTV	7007.1119	7007.1119.1100	53
37.	Radiator for HTV	8708.9190	8708.9190.1000	33

38.	Radiator for LTV	8708.9190	8708.9190.1100	17
39.	Steering Box for HTV	8708.9410	8708.9410.1000	29
40.	Steering Box for LTV	8708.9410	8708.9410.1100	19
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	53
43.	Dash Board (Simple) for Car without provisions	8708.2939	8708.2939.1200	40
44.	Dash Board for HTV (Simple)	8708.2939	8708.2939.1300	44
45.	Car Door	8708.2939	8708.2939.1400	33
46.	Car Seat (set of 3 Pcs)	8708.2939	8708.2939.1500	60
47.	Back Light Assembly (Pair)	8512.2090	8512.2090.1000	9
48.	Head Light Assembly (Pair)	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	36
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	24
56.	Crown Wheel with Pinion (CWP) for HTV	8483.1019	8483.1019.1200	60
57.	Crown Wheel with Pinion (CWP) for LTV	8483.1019	8483.1019.1300	40
58.	Crank Shaft HTV	8483.1019	8483.1019.1400	46
59.	Crank Shaft LTV	8483.1019	8483.1019.1500	34
60.	Brake Drum for LTV	8708.3039	8708.3039.1000	17
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	165
64.	Differential Tube LTV	8708.5090	8708.5090.1200	86
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	5
69.	Universal Joint	8483.6092	8483.6092.1000	4
70.	AC Compressor for LTV	8708.9990	8708.9990.1600	23
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	20
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	26
80.	Brake Assembly	8708.9990	8708.9990.1900	30
81.	Front Axel with Side Hub/Dead Axel with Side Hub (HTV)	8708.5010	8708.5010.1500	119
82.	Front Axel with Side Hub/Dead Axel with Side Hub (LTV)	8708.5020	8708.5020.1000	66
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	30
86.	Brake Booster for LTV	8708.9990	8708.9990.2100	12
87.	Brake Booster for HTV	8708.9990	8708.9990.2200	16

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	8409.9110.1000 8409.9130.1000	72
92.	4-Cylinder Engine Block with Head	8409.9110 8409.9120	8409.9110.1100 8409.9120.1000	96
93.	Rechargeable (NiMH) Battery Pack for Hybrid Cars	8507.1090	8507.1090.1000	118
94	Air Blower	8708.2931	8708.2931.1000	1.5
95	Air Cleaner Assy	8708.2931	8708.2931.1000	1.5
96	Auxiliary Gear Of LTV	8708.4090	8708.4090.1300	7
97	Back Panel Of HTV	8708.2931	8708.2931.1100	10
98	Back Panel Of LTV	8708.2931	8708.2931.1200	5
99	Back Screen Of LTV	8708.2931	8708.2931.1300	5
100	Brake Cover LTV	8708.3020	8708.3020.1000	0.6
101	Brake Paddle	8708.3020	8708.3020.1100	1
102	Brake Pressure Tank Of HTV	8708.3020	8708.3020.1200	17
103	Brake Pressure Tank Of LTV	8708.3020	8708.3020.1300	9
104	Brake Shoe (2 Pcs Set) Of HTV	8708.3020	8708.3020.1400	4
105	C.V. Joint (Pair)	8483.6090	8483.6090.1000	3
106	Clutch Cylinder	8708.3020	8708.3020.1500	2
107	Console Box	8708.2931	8708.2931.1400	1
108	Cooling Coil	8708.2939	8708.2939.2000	1.5
109	Cylinder Block	8409.9910	8409.9910.1000	5
110	Dash Board Cassing	8708.9990	8708.9990.1000	5
111	Diggi Lid	8708.2931	8708.2931.1500	4
112	Door Channel (4 Pcs Set)	8708.2990	8708.2990.1000	2.4
113	Door Latcher (4 Pcs Set)	8708.2931	8708.2931.1500	2.4
114	Door Poshish (4 Pcs Set)	8708.2931	8708.2931.1600	2.4
115	Empty Container 20	8609.0000	8609.0000.1000	500
116	Empty Container 40	8609.0000	8609.0000.1100	1000
117	Engine Foundation	8708.2931	8708.2931.1700	0.6
118	Fan Blade	8708.2931	8708.2931.1800	0.6
119	Fan Motor	8708.2931	8708.2931.1900	0.6
120	Fender Of LTV	8708.2939	8708.2939.2100	3
121	Fly Wheel	8708.2190	8708.2190.1000	8
122	Free Axle	8708.3010	8708.3010.1000	9
123	Free Axle Beam HTV	8708.3010	8708.3010.1100	38
124	Front Grill	8708.2931	8708.2931.2000	3
125	Fuel Guage	8708.2931	8708.2931.2100	0.6
126	Fuel Injector (4 Pcs Set)	8708.2931	8708.2931.2200	0.6
127	Fuel Tank HTV	8708.2931	8708.2931.2300	18
128	Fuel Tank LTV	8708.2931	8708.2931.2400	10
129	Fuse Box	8708.2110	8708.2110.1000	0.6
130	Gear Box Housing-HTV	8708.4090	8708.4090.1000	14
131	Gear Box Housing LTV	8708.4090	8708.4090.1100	7
132	Gear Box Without Housing LTV	8708.4090	8708.4090.1200	40
133	Gear Lever	8708.4090	8708.4090.1300	1
134	Gear Lever Cable	8708.4090	8708.4090.1400	0.6
135	Guardery Of LTV	8708.2931	8708.2931.2500	2
136	Half Shaft LTV	8483.3010	8483.3010.1200	13.5
137	Half Shaft LTV	8483.3010	8483.3010.1300	7.5

138	Half Shaft With Brake Drum HTV	8483.3010	8483.3010.1400	40
139	Half Shaft With Brake Drum LTV	8483.3010	8483.3010.1500	20
140	Hath Back Boot Lid Of Car	8708.2931	8708.2931.2600	10
141	Helper Rod HTV	8708.2931	8708.2931.2700	3
142	Hub Cassing HTV	8708.5010	8708.5010.1000	13
143	Hydraulic Crane LTV	8708.5010	8708.5010.1100	270
144	Hydraulic crane With Boom HTV Hydraulic Jack HTV	8708.5010	8708.5010.1200	380
145	Hydraulic Jack HTV	8708.5010	8708.5010.1300	20
146	Hydraulic Jack LTV	8708.5010	8708.5010.1400	8
147	Indicator Combination Assy	8708.2931	8708.2931.2800	0.6
148	Loading Bed LTV	8708.2931	8708.2931.2900	10
149	Loose Gear LTV	8708.2931	8708.2931.3000	5
150	Lower Arm LTV	8708.2931	8708.2931.3100	1
151	Lower Arm With Wheel Rotor	8708.2931	8708.2931.3200	1.6
152	Master Cylinder	8708.2931	8708.2931.3300	2
153	Nose Cut HTV Without Dash Board	8708.2931	8708.2931.3400	100
154	Nose Cut LTV Without Dash Board	8708.2931	8708.2931.3500	70
155	Piston	8708.2931	8708.2931.3600	2
156	Power Pully	8708.2931	8708.2931.3700	1
157	Rear Drive Axle Of LTV	8708.2931	8708.2931.3800	50
158	Rechargeable Table (Nimh) Hybrid Batrery Cell	8708.2931	8708.2931.3900	2
159	Roof Cutting	8708.2931	8708.2931.4000	27
160	Roof Padding	8708.2931	8708.2931.4100	1
161	Safeguard Of LTV	8708.2931	8708.2931.4200	3
162	Sealed Beam (Pair)	8708.2931	8708.2931.4300	1.5
163	Shakle Bush	8708.2931	8708.2931.4400	0.6
164	Side View Mirror (Simple) (Pair)	8708.2931	8708.2931.4500	7
165	Silencer Pipe	8708.2931	8708.2931.4600	1.3
166	Sliding Glass Window	8708.2931	8708.2931.4700	3
167	Spring Leave	8708.2931	8708.2931.4800	5
168	Steering Motor	8708.9990	8708.9990.1200	0.6
169	Steering Rack	8708.9990	8708.9990.1300	2.5
170	Sun Roof Of LTV	8708.2931	8708.2931.4900	5
171	Sun Visor (Pair)	8708.2931	8708.2931.5000	1
172	Turbo Charger	8708.9990	8708.9990.1400	5
173	Tum Plate	8708.3010	8708.3010.1000	5
174	Tyre Inflator Pump	8708.2931	8708.2931.5100	4
175	Washer Bottle	8708.9990	8708.9990.5200	0.5
176	Weather Strip (4pc Set)	8708.2931	8708.2931.5200	2.4
178	Wiper Blade	8708.2931	8708.2931.5300	0.4
179	Wiper Motor With Arm	8708.2931	8708.2931.5400	1.6
180	Auto fan/Radiator Fan	8708.2931	8708.2931.5500	1

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 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. 1714/2022, dated 21-12-2022.

(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.