

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

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**The Collectors of Customs,** Collectorates of Customs (Appraisement - West) / Appraisement - East SAPT / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement / Enforcement – West, Lahore Faisalabad Appraisement / Enforcement, Sargodha / Enforcement, 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. 1820/2023)**

C. No. Misc/08/2005-III/967

Dated: 25<sup>th</sup> October, 2023

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.1700/2022 dated 07-12-2022. 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:** Meeting was convened on 18.09.2023 which was attended by all the relevant stakeholders including M/s Pakistan Tyre Importers and Dealers Association (PTIDA). 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 downward trend of prices over the period of time and submitted their proposed prices accordingly. In this regard, ninety (90) days' data has also been retrieved and the same has been scrutinized. Moreover, import data of tyres & tubes for past three financial years was compared with data of Afghan Transit Trade for the same period. After analysis, it has transpired that the total import value of Tyres & Tubes imported into Pakistan decreased from II billion Rupees to 3 billion Rupees from FY 2020-21 to FY 2022-23 while, for Afghanistan, total import value under Transit trade increased from 2 billion Rupees to 18 billion rupees during the same period.

5. Further, a representation was received regarding inclusion of Vietnam Origin in the VR. The applicant also presented Customs Appellate Tribunal Bench-II, Karachi Order's, in Customs Appeal Nos. 781 & 783/2023 both dated 22.08.2023, whereby the Valuation Ruling Nos. 1700/2022 and 1701/2022 both dated 07.12.2022 were set aside to the extent of appellants. The matter was examined at length in the light of clearances made by the applicant during last three years and other importers of Tyres & tubes of Vietnam origin. Following results of different sizes of tyres & tubes imported by applicant have surfaced as the outcome of the exercise:

Vietnam Origin						
		Applicant's Declared Values				Other Importer's Declared Values
S. No.	Description/Size	2021	2022	2023	After setting aside of VR by Customs Appellate Tribunal	2023
1.	145-R12C-8PR	9,12		9	9,11.4	15
2.	155-R12/8 PRC	15	17	10	9.6	

3.	185R14-8PR	31		28	19.6	
4.	195R14-8PR	30,35			24.6	41,43.4
5.	450-12-8PR	21.73	15.91		7	14.8
6.	500-12 8PR	(14PR) 16.4	20.7		11.4,11.8,	19
7.	650-16-12PR	25.4, 32	45			51
8.	700-15-8PR		44.8	34	24.8	41.5
9.	1000-20-16PR	103, 132.6, 149.6	149.6	149.6	89.75	
10.	145/70 R12	14	17		10.2	
11.	155/70 R12	12.6, 15	21	10	10.2	21
12.	165/70 R12	14,15,16	23		11.4	
13.	195/60 R15	29			19.2	
14.	215/55 R16		50	50	24	
15.	215/60 R16	42	48		23.4	
16.	215/65 R16	36			25	
17.	225/45 R17	41,45			24.6	

It is clear from the above table that the applicant has lowered his declared values of tyres especially after setting aside of Valuation Rulings by Customs appellate Tribunal Karachi Order dated 22.08.2023. His values are also far lower when compared with declared values of other importers from the same origin i.e Vietnam. In view of the above data/analysis, it is evident that the applicant's request (in case of Vietnam origin) does not merit consideration.

**6. 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

**6. 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 Tubes have been determined under sub-Section (7), read with sub-Section (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. *If 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. *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 Collectorates may assess the goods under Section 25A of the Customs Act, 1969 or may refer the case to this Directorate General for suitable advice.*

8. 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.

**9. 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.

**10. 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, 7<sup>th</sup> Floor, Custom House, Karachi.

11. 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.

12. This Ruling supersedes the Valuation Ruling No. 1700/2022 dated 07-12-2022

**(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.
21. Guard File.

<b>Tyre &amp; Tube (Passenger Cars)</b>									
<b>Annex-A (Pages: 01-03) to Valuation Ruling No: 1820</b>						<b>Customs C&amp;F Values in US\$ per piece</b>			
<b>Dated: 25-10-2023</b>									
<b>S. No.</b>	<b>HS CODE</b>	<b>Proposed PCT for WeBOC</b>	<b>VEHICLE TYPE</b>	<b>RIM SIZE</b>	<b>TYRE SIZE</b>	<b>Japan</b>	<b>int'l Brands MFG in other origins</b>	<b>China</b>	<b>All other origins</b>
1	4011.1000	4011.1000.1010	PSS CAR	12	145/SR12	20	18	14	17
2	4011.1000	4011.1000.1020	PSS CAR	12	145/70-SR-12	19	17	13	16
3	4011.1000	4011.1000.1030	PSS CAR	12	145/80R12	20	18	14	17
4	4011.1000	4011.1000.1040	PSS CAR	12	145/SR-12	20	18	14	17
5	4011.1000	4011.1000.1050	PSS CAR	12	155/70-R-12	19	17	13	16
6	4011.1000	4011.1000.1060	PSS CAR	12	155/80-R-12	20	18	14	17
7	4011.1000	4011.1000.1070	PSS CAR	12	155/80-D-12	19	17	13	16
8	4011.1000	4011.1000.1080	PSS CAR	12	165/70-R-12	20	18	14	17
9	4011.1000	4011.1000.1090	PSS CAR	12	175/70-R-12	22	20	15	18
10	4011.1000	4011.1000.1100	PSS CAR	12	600/12-4PR	22	20	15	18
11	4011.1000	4011.1000.1110	PSS CAR	13	145/80R13	24	22	17	21
12	4011.1000	4011.1000.1120	PSS CAR	13	155/SR-13	26	23	18	22
13	4011.1000	4011.1000.1130	PSS CAR	13	155/65-R-13	26	23	18	22
14	4011.1000	4011.1000.1140	PSS CAR	13	155/70-R-13	26	23	18	22
15	4011.1000	4011.1000.1150	PSS CAR	13	155/80-R-13	26	23	18	22
16	4011.1000	4011.1000.1160	PSS CAR	13	165/65-R-13	20	18	14	17
17	4011.1000	4011.1000.1170	PSS CAR	13	165/SR-13	24	22	17	21
18	4011.1000	4011.1000.1180	PSS CAR	13	165/70-SR-13	24	22	17	21
19	4011.1000	4011.1000.1190	PSS CAR	13	165/80-r-13	24	22	17	21
20	4011.1000	4011.1000.1200	PSS CAR	13	175/60-R-13	27	24	19	23
21	4011.1000	4011.1000.1210	PSS CAR	13	175/70-R-13	23	21	16	20
22	4011.1000	4011.1000.1220	PSS CAR	13	185/60-R-13	29	26	20	24
23	4011.1000	4011.1000.1230	PSS CAR	13	185/70-R-13	29	26	20	24
24	4011.1000	4011.1000.1240	PSS CAR	13	195/60-R-13	31	28	22	27
25	4011.1000	4011.1000.1250	PSS CAR	13	205/60-R-13	34	31	24	29
26	4011.1000	4011.1000.1260	PSS CAR	13	225/60-R-13	37	33	26	31
27	4011.1000	4011.1000.1270	PSS CAR	13	560-13-4PR	18	16	12	15
28	4011.1000	4011.1000.1280	PSS CAR	13	615-13-4PR	16	15	11	14
29	4011.1000	4011.1000.1290	PSS CAR	13	645-13-4PR	19	17	13	16
30	4011.1000	4011.1000.1300	PSS CAR	14	155/65-R-14	23	21	16	20
31	4011.1000	4011.1000.1310	PSS CAR	14	165/60-R-14	24	22	17	20
32	4011.1000	4011.1000.1320	PSS CAR	14	165/65R14	24	22	17	20
33	4011.1000	4011.1000.1330	PSS CAR	14	165/70-SR-14	24	22	17	21
34	4011.1000	4011.1000.1340	PSS CAR	14	165/80-SR-14	27	24	19	23
35	4011.1000	4011.1000.1350	PSS CAR	14	175-SR-14	31	28	22	27
36	4011.1000	4011.1000.1360	PSS CAR	14	175/65-SR-14	26	23	18	22
37	4011.1000	4011.1000.1370	PSS CAR	14	175/65-R-14	26	23	18	22
38	4011.1000	4011.1000.1380	PSS CAR	14	175/70-R-14	30	27	21	25
39	4011.1000	4011.1000.1390	PSS CAR	14	175/80-R-14	31	28	22	27
40	4011.1000	4011.1000.1400	PSS CAR	14	185/55-R-14	35	32	25	30
41	4011.1000	4011.1000.1410	PSS CAR	14	185/60-R-14	31	28	22	27
42	4011.1000	4011.1000.1420	PSS CAR	14	185/65-R-14	30	27	21	25
43	4011.1000	4011.1000.1430	PSS CAR	14	185/70-R-14	31	28	22	27
44	4011.1000	4011.1000.1440	PSS CAR	14	185/80-R-14	34	31	24	29
45	4011.1000	4011.1000.1450	PSS CAR	14	195/70-R-14	33	29	23	28
46	4011.1000	4011.1000.1460	PSS CAR	14	195/60-HR-14	34	31	24	29
47	4011.1000	4011.1000.1470	PSS CAR	14	195/65-R-14	35	32	25	30
48	4011.1000	4011.1000.1480	PSS CAR	14	205/60-R14	37	33	26	31
49	4011.1000	4011.1000.1490	PSS CAR	14	750-14-6PR	35	32	25	30
50	4011.1000	4011.1000.1500	PSS CAR	15	165/65R15	30	27	21	25
51	4011.1000	4011.1000.1510	PSS CAR	15	175/65R15	33	29	23	28
52	4011.1000	4011.1000.1520	PSS CAR	15	185/55-R-15	34	31	24	29
53	4011.1000	4011.1000.1530	PSS CAR	15	185/60-R-15	34	31	24	29
54	4011.1000	4011.1000.1540	PSS CAR	15	195/45-R-15	35	32	25	30
55	4011.1000	4011.1000.1550	PSS CAR	15	195/50-R-15	35	32	25	30
56	4011.1000	4011.1000.1560	PSS CAR	15	195/55-R-15	34	31	24	29
57	4011.1000	4011.1000.1570	PSS CAR	15	195/60-HR-15	34	31	24	29
58	4011.1000	4011.1000.1580	PSS CAR	15	195/65-R-15	34	31	24	29
59	4011.1000	4011.1000.1590	PSS CAR	15	205/60-R-15	35	32	25	30

<b>Tyre &amp; Tube (Passenger Cars)</b>									
<b>Annex-A (Pages: 01-03) to Valuation Ruling No: 1820</b>						<b>Customs C&amp;F Values in US\$ per piece</b>			
<b>Dated: 25-10-2023</b>									
<b>S. No.</b>	<b>HS CODE</b>	<b>Proposed PCT for WeBOC</b>	<b>VEHICLE TYPE</b>	<b>RIM SIZE</b>	<b>TYRE SIZE</b>	<b>Japan</b>	<b>int'l Brands MFG in other origins</b>	<b>China</b>	<b>All other origins</b>
60	4011.1000	4011.1000.1600	PSS CAR	15	205/65-R-15	35	32	25	30
61	4011.1000	4011.1000.1610	PSS CAR	15	205/70-R-15	52	46	36	44
62	4011.1000	4011.1000.1620	PSS CAR	15	215/75-R-15	50	45	35	43
63	4011.1000	4011.1000.1630	PSS CAR	15	215/80-R-15	50	45	35	43
64	4011.1000	4011.1000.1640	PSS CAR	15	225/70-R-15	54	49	38	46
65	4011.1000	4011.1000.1650	PSS CAR	15	225/75-R-15	54	49	38	46
66	4011.1000	4011.1000.1660	PSS CAR	15	185/65-R-15	33	29	23	28
67	4011.1000	4011.1000.1670	PSS CAR	16	195/45-R-16	38	34	27	32
68	4011.1000	4011.1000.1680	PSS CAR	16	195/55-R-16	39	35	28	33
69	4011.1000	4011.1000.1690	PSS CAR	16	195/60-R-16	39	35	28	33
70	4011.1000	4011.1000.1700	PSS CAR	16	205/50-R-16	42	38	29	36
71	4011.1000	4011.1000.1710	PSS CAR	16	205/55-R-16	42	38	29	36
72	4011.1000	4011.1000.1720	PSS CAR	16	205/60-R-16	42	38	29	36
73	4011.1000	4011.1000.1730	PSS CAR	16	215/55-R-16	45	40	31	38
74	4011.1000	4011.1000.1740	PSS CAR	16	215/60-R-16	43	39	30	37
75	4011.1000	4011.1000.1750	PSS CAR	16	225/55-R-16	49	44	34	42
76	4011.1000	4011.1000.1760	PSS CAR	16	225/60-R-16	45	40	31	38
77	4011.1000	4011.1000.1770	PSS CAR	16	235/60-ZR-16	75	67	52	63
78	4011.1000	4011.1000.1780	PSS CAR	16	245/75-R-16	79	71	55	67
79	4011.1000	4011.1000.1790	PSS CAR	17	205/45R17	44	39	31	37
80	4011.1000	4011.1000.1800	PSS CAR	17	205/50-ZR-17	43	39	30	37
81	4011.1000	4011.1000.1810	PSS CAR	17	215/40-ZR-17	45	40	31	38
82	4011.1000	4011.1000.1820	PSS CAR	17	215/45-R-17	45	40	31	38
83	4011.1000	4011.1000.1830	PSS CAR	17	215/50-R-17	46	42	32	39
84	4011.1000	4011.1000.1840	PSS CAR	17	215/55R17	45	40	31	38
85	4011.1000	4011.1000.1850	PSS CAR	17	225/45-R-17	46	42	32	39
86	4011.1000	4011.1000.1860	PSS CAR	17	225/50-R-17	46	42	32	39
87	4011.1000	4011.1000.1870	PSS CAR	17	225/55-R-17	46	42	32	39
88	4011.1000	4011.1000.1880	PSS CAR	17	225/60R17	61	55	43	52
89	4011.1000	4011.1000.1890	PSS CAR	17	235/45R17	50	45	35	43
90	4011.1000	4011.1000.1900	PSS CAR	17	235/55R17	50	45	35	43
91	4011.1000	4011.1000.1910	PSS CAR	17	245/45R17	52	46	36	44
92	4011.1000	4011.1000.1920	PSS CAR	18	225/40-R-18	57	51	40	48
93	4011.1000	4011.1000.1930	PSS CAR	18	225/45-R-18	58	51	40	48
94	4011.1000	4011.1000.1940	PSS CAR	18	235/40R18	58	53	41	50
95	4011.1000	4011.1000.1950	PSS CAR	18	235/45R18	60	54	42	51
96	4011.1000	4011.1000.1960	PSS CAR	18	235/50R18	60	54	42	51
97	4011.1000	4011.1000.1970	PSS CAR	18	235/55R18	60	54	42	51
98	4011.1000	4011.1000.1980	PSS CAR	18	245/40R18	61	55	43	52
99	4011.1000	4011.1000.1990	PSS CAR	18	245/45-R-18	62	56	44	53
100	4011.1000	4011.1000.2000	PSS CAR	18	235/35R19	61	55	43	52
101	4011.1000	4011.1000.2010	PSS CAR	19	245/40R19	38	61	48	58
102	4011.1000	4011.1000.2020	PSS CAR	15	165/60R15	30	27	21	25
103	4011.1000	4011.1000.2030	PSS CAR	16	185/55R16	37	33	26	31
104	4011.1000	4011.1000.2040	PSS CAR	16	205/65R16	42	38	29	36
105	4011.1000	4011.1000.2050	PSS CAR	16	215/65R16	44	39	31	37
106	4011.1000	4011.1000.2060	PSS CAR	18	225/60R18	63	56	44	53
107	4011.1000	4011.1000.2070	PSS CAR	18	235/60R18	65	58	45	55
108	4011.1000	4011.1000.2080	PSS CAR	18	245/50R18	63	56	44	53
109	4011.1000	4011.1000.2090	PSS CAR	19	225/55R19	71	64	50	60
110	4011.1000	4011.1000.2100	PSS CAR	19	245/45R19	71	64	50	60
111	4011.1000	4011.1000.2110	PSS CAR	21	265/45R21	139	125	97	118