

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE,
KARACHI
Phone: 021-99214144

C. No. Misc/08/2005-III/0103

Dated: 17th January, 2025

VALUATION RULING NO.1958/2025)

1. This ruling supersedes Valuation Ruling No. 1820/2023 dated 25.10.2023.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (7) of Section 25A of the Customs Act, 1969.
3. The revision petition against this Valuation Ruling can be filed, under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.
4. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

SUBJECT: DETERMINATION OF CUSTOMS VALUES OF TYRES AND TUBES-I (PASSENGER CARS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1820/2023 dated 25.10.2023.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 03.09.2024.

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Tyres & Tubes of Passenger Cars are determined as follows:

2 Background of the Issue: Earlier, the Customs values of Tyres & Tubes of different types and sizes including those of Tyres & Tubes-I (Passenger Cars) were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1820/2023 dated 25.10.2023. This Valuation Ruling was challenged under Customs Appellate Tribunal Bench-III, Karachi who passed Order in Appeal No.K-248/2024 & K-249/2024 dated 08-08-2024 & Order in Appeal No.K-205/2024 dated 16-05-2024. In the subject orders, the Directorate of Customs Valuation, Karachi was directed to re-visit the values of the goods in question. Therefore, an exercise was initiated by the Directorate of Customs Valuation, Karachi to re-determine the Customs Values of the subject goods in terms of Section 25A of the Customs Act, 1969. In this regard, meeting with stakeholders dated 03.09.2024. 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. Analysis to determine Customs Values: Ninety (90) days' data has been scrutinized and market inquiry has also been conducted. International and retail market prices have also been considered for determination of fair customs values.

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), 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.

5. Customs values of Tyres and Tubes-I (Passenger Cars) hereinafter specified shall be assessed to duty / taxes at the Customs values as per attached **Annex-A**, which forms integral part of this Valuation Ruling along with the following condition:-

- (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) Values of the tyres with different "ply" not mentioned in the instant ruling 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 land route 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.

5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969

6. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

7. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

8. The Collectorates of customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

(DR. TAHIR QURESHI)

Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / 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.

Copy for information:

- 1) The Member Customs (Operations), F.B.R., Islamabad.

- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.

Tyre & Tube (Passenger Cars)										
Annex-A (Pages: 01-04) to Valuation Ruling No: 1958/2025 Dated: 17-10-2025							Customs C&F Values in US\$ per piece			
S. No.	HS Code	Proposed PCT for WeBOC	Vehicle Type	Rim Size	Tyre Size	Japan	int'l Brands MFG in other origins	China	Vietnam	All other origins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	4011.1000	4011.1000.1010	PSS CAR	12	145/SR12	20	18	14	15.40	17
2	4011.1000	4011.1000.1020	PSS CAR	12	145/70-SR-12	19	17	13	14.30	16
3	4011.1000	4011.1000.1030	PSS CAR	12	145/80R12	20	18	14	15.40	17
4	4011.1000	4011.1000.1040	PSS CAR	12	145/SR-12	20	18	14	15.40	17
5	4011.1000	4011.1000.1050	PSS CAR	12	155/70-R-12	19	17	13	14.30	16
6	4011.1000	4011.1000.1060	PSS CAR	12	155/80-R-12	20	18	14	15.40	17
7	4011.1000	4011.1000.1070	PSS CAR	12	155/80-D-12	19	17	13	14.30	16
8	4011.1000	4011.1000.1080	PSS CAR	12	165/70-R-12	20	18	14	15.40	17
9	4011.1000	4011.1000.1090	PSS CAR	12	175/70-R-12	22	20	15	16.50	18
10	4011.1000	4011.1000.1100	PSS CAR	12	600/12-4PR	22	20	15	16.50	18
11	4011.1000	4011.1000.1110	PSS CAR	13	145/80R13	24	22	17	18.70	21
12	4011.1000	4011.1000.1120	PSS CAR	13	155/SR-13	26	23	18	19.80	22
13	4011.1000	4011.1000.1130	PSS CAR	13	155/65-R-13	26	23	18	19.80	22
14	4011.1000	4011.1000.1140	PSS CAR	13	155/70-R-13	26	23	18	19.80	22
15	4011.1000	4011.1000.1150	PSS CAR	13	155/80-R-13	26	23	18	19.80	22
16	4011.1000	4011.1000.1160	PSS CAR	13	165/65-R-13	20	18	14	15.40	17
17	4011.1000	4011.1000.1170	PSS CAR	13	165/SR-13	24	22	17	18.70	21
18	4011.1000	4011.1000.1180	PSS CAR	13	165/70-SR-13	24	22	17	18.70	21
19	4011.1000	4011.1000.1190	PSS CAR	13	165/80-R-13	24	22	17	18.70	21
20	4011.1000	4011.1000.1200	PSS CAR	13	175/60-R-13	27	24	19	20.90	23
21	4011.1000	4011.1000.1210	PSS CAR	13	175/70-R-13	23	21	16	17.60	20
22	4011.1000	4011.1000.1220	PSS CAR	13	185/60-R-13	29	26	20	22.00	24
23	4011.1000	4011.1000.1230	PSS CAR	13	185/70-R-13	29	26	20	22.00	24
24	4011.1000	4011.1000.1240	PSS CAR	13	195/60-R-13	31	28	22	24.20	27
25	4011.1000	4011.1000.1250	PSS CAR	13	205/60-R-13	34	31	24	26.40	29
26	4011.1000	4011.1000.1260	PSS CAR	13	225/60-R-13	37	33	26	28.60	31
27	4011.1000	4011.1000.1270	PSS CAR	13	560-13-4PR	18	16	12	13.20	15
28	4011.1000	4011.1000.1280	PSS CAR	13	615-13-4PR	16	15	11	12.10	14
29	4011.1000	4011.1000.1290	PSS CAR	13	645-13-4PR	19	17	13	14.30	16
30	4011.1000	4011.1000.1300	PSS CAR	14	155/65-R-14	23	21	16	17.60	20
31	4011.1000	4011.1000.1310	PSS CAR	14	165/60-R-14	24	22	17	18.70	21
32	4011.1000	4011.1000.1320	PSS CAR	14	165/65R14	24	22	17	18.70	21
33	4011.1000	4011.1000.1330	PSS CAR	14	165/70-SR-14	24	22	17	18.70	21

S. No.	HS Code	Proposed PCT for WeBOC	Vehicle Type	Rim Size	Tyre Size	Japan	int'l Brands MFG in other origins	China	Vietnam	All other origins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
34	4011.1000	4011.1000.1340	PSS CAR	14	165/80-SR-14	27	24	19	20.90	23
35	4011.1000	4011.1000.1350	PSS CAR	14	175-SR-14	31	28	22	24.20	27
36	4011.1000	4011.1000.1360	PSS CAR	14	175/65-SR-14	26	23	18	19.80	22
37	4011.1000	4011.1000.1370	PSS CAR	14	175/65-R-14	26	23	18	19.80	22
38	4011.1000	4011.1000.1380	PSS CAR	14	175/70-R-14	30	27	21	23.10	25
39	4011.1000	4011.1000.1390	PSS CAR	14	175/80-R-14	31	28	22	24.20	27
40	4011.1000	4011.1000.1400	PSS CAR	14	185/55-R-14	35	32	25	27.50	30
41	4011.1000	4011.1000.1410	PSS CAR	14	185/60-R-14	31	28	22	24.20	27
42	4011.1000	4011.1000.1420	PSS CAR	14	185/65-R-14	30	27	21	23.10	25
43	4011.1000	4011.1000.1430	PSS CAR	14	185/70-R-14	31	28	22	24.20	27
44	4011.1000	4011.1000.1440	PSS CAR	14	185/80-R-14	34	31	24	26.40	29
45	4011.1000	4011.1000.1450	PSS CAR	14	195/70-R-14	33	29	23	25.30	28
46	4011.1000	4011.1000.1460	PSS CAR	14	195/60-R-14	34	31	24	26.40	29
47	4011.1000	4011.1000.1470	PSS CAR	14	195/65-R-14	35	32	25	27.50	30
48	4011.1000	4011.1000.1480	PSS CAR	14	205/60-R14	37	33	26	28.60	31
49	4011.1000	4011.1000.1490	PSS CAR	14	750-14-6PR	35	32	25	27.50	30
50	4011.1000	4011.1000.1500	PSS CAR	15	165/65R15	30	27	21	23.10	25
51	4011.1000	4011.1000.1510	PSS CAR	15	175/65R15	33	29	23	25.30	28
52	4011.1000	4011.1000.1520	PSS CAR	15	185/55-R-15	34	31	24	26.40	29
53	4011.1000	4011.1000.1530	PSS CAR	15	185/60-R-15	34	31	24	26.40	29
54	4011.1000	4011.1000.1540	PSS CAR	15	195/45-R-15	35	32	25	27.50	30
55	4011.1000	4011.1000.1550	PSS CAR	15	195/50-R-15	35	32	25	27.50	30
56	4011.1000	4011.1000.1560	PSS CAR	15	195/55-R-15	34	31	24	26.40	29
57	4011.1000	4011.1000.1570	PSS CAR	15	195/60-R-15	34	31	24	26.40	29
58	4011.1000	4011.1000.1580	PSS CAR	15	195/65-R-15	34	31	24	26.40	29
59	4011.1000	4011.1000.1590	PSS CAR	15	205/60-R-15	35	32	25	27.50	30
60	4011.1000	4011.1000.1600	PSS CAR	15	205/65-R-15	35	32	25	27.50	30
61	4011.1000	4011.1000.1610	PSS CAR	15	205/70-R-15	52	46	36	39.60	44
62	4011.1000	4011.1000.1620	PSS CAR	15	215/75-R-15	50	45	35	38.50	43
63	4011.1000	4011.1000.1630	PSS CAR	15	215/80-R-15	50	45	35	38.50	43
64	4011.1000	4011.1000.1640	PSS CAR	15	225/70-R-15	54	49	38	41.80	46
65	4011.1000	4011.1000.1650	PSS CAR	15	225/75-R-15	54	49	38	41.80	46
66	4011.1000	4011.1000.1660	PSS CAR	15	185/65-R-15	33	29	23	25.30	28
67	4011.1000	4011.1000.1670	PSS CAR	16	195/45-R-16	38	34	27	29.70	32
68	4011.1000	4011.1000.1680	PSS CAR	16	195/55-R-16	39	35	28	30.80	33
69	4011.1000	4011.1000.1690	PSS CAR	16	195/60-R-16	39	35	28	30.80	33
70	4011.1000	4011.1000.1700	PSS CAR	16	205/50-R-16	42	38	29	31.90	36
71	4011.1000	4011.1000.1710	PSS CAR	16	205/55-R-16	42	38	29	31.90	36
72	4011.1000	4011.1000.1720	PSS CAR	16	205/60-R-16	42	38	29	31.90	36
73	4011.1000	4011.1000.1730	PSS CAR	16	215/55-R-16	45	40	31	34.10	38
74	4011.1000	4011.1000.1740	PSS CAR	16	215/60-R-16	43	39	30	33.00	37
75	4011.1000	4011.1000.1750	PSS CAR	16	225/55-R-16	49	44	34	37.40	42
76	4011.1000	4011.1000.1760	PSS CAR	16	225/60-R-16	45	40	31	34.10	38
77	4011.1000	4011.1000.1770	PSS CAR	16	235/60-ZR-16	75	67	52	57.20	63
78	4011.1000	4011.1000.1780	PSS CAR	16	245/75-R-16	79	71	55	60.50	67
79	4011.1000	4011.1000.1790	PSS CAR	17	205/45R17	44	39	31	34.10	37
80	4011.1000	4011.1000.1800	PSS CAR	17	205/50-R-17	43	39	30	33.00	37
81	4011.1000	4011.1000.1810	PSS CAR	17	215/40-R-17	45	40	31	34.10	38
82	4011.1000	4011.1000.1820	PSS CAR	17	215/45-R-17	45	40	31	34.10	38
83	4011.1000	4011.1000.1830	PSS CAR	17	215/50-R-17	46	42	32	35.20	39
84	4011.1000	4011.1000.1840	PSS CAR	17	215/55R17	45	40	31	34.10	38
85	4011.1000	4011.1000.1850	PSS CAR	17	225/45-R-17	46	42	32	35.20	39
86	4011.1000	4011.1000.1860	PSS CAR	17	225/50-R-17	46	42	32	35.20	39
87	4011.1000	4011.1000.1870	PSS CAR	17	225/55-R-17	46	42	32	35.20	39
88	4011.1000	4011.1000.1880	PSS CAR	17	225/60R17	61	55	43	47.30	52

S. No.	HS Code	Proposed PCT for WeBOC	Vehicle Type	Rim Size	Tyre Size	Japan	int'l Brands MFG in other origins	China	Vietnam	All other origins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
89	4011.1000	4011.1000.1890	PSS CAR	17	235/45R17	50	45	35	38.50	43
90	4011.1000	4011.1000.1900	PSS CAR	17	235/55R17	50	45	35	38.50	43
91	4011.1000	4011.1000.1910	PSS CAR	17	245/45R17	52	46	36	39.60	44
92	4011.1000	4011.1000.1920	PSS CAR	18	225/40-R-18	57	51	40	44.00	48
93	4011.1000	4011.1000.1930	PSS CAR	18	225/45-R-18	57	51	40	44.00	48
94	4011.1000	4011.1000.1940	PSS CAR	18	235/40R18	58	53	41	45.10	50
95	4011.1000	4011.1000.1950	PSS CAR	18	235/45R18	60	54	42	46.20	51
96	4011.1000	4011.1000.1960	PSS CAR	18	235/50R18	60	54	42	46.20	51
97	4011.1000	4011.1000.1970	PSS CAR	18	235/55R18	60	54	42	46.20	51
98	4011.1000	4011.1000.1980	PSS CAR	18	245/40R18	61	55	43	47.30	52
99	4011.1000	4011.1000.1990	PSS CAR	18	245/45-R-18	62	56	44	48.40	53
100	4011.1000	4011.1000.2000	PSS CAR	18	235/35R19	61	55	43	47.30	52
101	4011.1000	4011.1000.2010	PSS CAR	19	245/40R19	68	61	48	52.80	58
102	4011.1000	4011.1000.2020	PSS CAR	15	165/60R15	30	27	21	23.10	25
103	4011.1000	4011.1000.2030	PSS CAR	16	185/55R16	37	33	26	28.60	31
104	4011.1000	4011.1000.2040	PSS CAR	16	205/65R16	42	38	29	31.90	36
105	4011.1000	4011.1000.2050	PSS CAR	16	215/65R16	44	39	31	34.10	37
106	4011.1000	4011.1000.2060	PSS CAR	18	225/60R18	63	56	44	48.40	53
107	4011.1000	4011.1000.2070	PSS CAR	18	235/60R18	65	58	45	49.50	55
108	4011.1000	4011.1000.2080	PSS CAR	18	245/50R18	63	56	44	48.40	53
109	4011.1000	4011.1000.2090	PSS CAR	19	225/55R19	71	64	50	55.00	60
110	4011.1000	4011.1000.2100	PSS CAR	19	245/45R19	71	64	50	55.00	60
111	4011.1000	4011.1000.2110	PSS CAR	21	265/45R21	139	125	97	106.70	118

Valuation Officer

Deputy Director

Additional Director

Director