

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

C. No. Misc/08/2005-III/0104

Dated: 17th January, 2025

VALUATION RULING NO.1959/2025)

1. This ruling supersedes Valuation Ruling No. 1821/2023 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (7) of Section 25A of the Customs Act, 1969.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-II (LIGHT TRUCK AND TRUCK/BUS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1821/2023 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 Light Truck and Truck / Bus are determined as follows:

2 Background of the Issue: Earlier, the Customs values of Tyres & Tubes of different types and sizes including those of Light Truck and Truck / Bus were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1821/2023 dated 25.10.2023 This Valuation Ruling was challenged under Customs Appellate Tribunal Bench-III, Karachi who passed Orders 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 order, 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-II (Light Truck and Truck / Bus) 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) 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 value shall be assessed at 6% of the tyre value. This is applicable to only those tube sizes which are not mentioned in the Valuation Ruling.
- (iii) 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.
- (iv) Discount of 5% is admissible for import of tyres and tubes through land route on C&F value determined by this Directorate.
- (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 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, Collectoratos / 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 & WEOC 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.

TYRES & TUBES (LIGHT TRUCK & TRUCK/BUS)										
Annex-A (Page-01-05) to Valuation Ruling No: 1959/2025 Dated: 17-01-2025						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	4011.2011	4011.2011.1010	LIGHT TRUCK RADIAL	12	145-R12C-8PR	16	15	11	12.10	14
2	4011.2019	4011.2019.1010	LIGHT TRUCK	10	480-10/500-10/8PR	15	13	10	11.00	13
3	4011.2011	4011.2011.1020	LIGHT TRUCK RADIAL	12	155R12/8 PRC	18	16	12	13.20	15
4	4011.2019	4011.2019.1020	LIGHT TRUCK	12	450-12-8PR	16	15	11	12.10	14
5	4011.2019	4011.2019.1030	LIGHT TRUCK	12	500-12-6PR	18	16	12	13.20	15
6	4011.2019	4011.2019.1040	LIGHT TRUCK	12	500-12-8PR	20	18	14	15.40	17
7	4011.2011	4011.2011.1030	LIGHT TRUCK RADIAL	13	165R13/8 PRC	23	21	16	17.60	20
8	4011.2019	4011.2019.1050	LIGHT TRUCK	13	600-13-8PR	20	18	14	15.40	17
9	4011.2011	4011.2011.1040	LIGHT TRUCK RADIAL	14	165R14/8 PRC	30	27	21	23.10	25
10	4011.2011	4011.2011.1050	LIGHT TRUCK RADIAL	14	185/R14-8PR	34	31	24	26.40	29
11	4011.2011	4011.2011.1060	LIGHT TRUCK RADIAL	14	195/R14-8PR	48	44	30	33.00	38
12	4011.2011	4011.2011.1070	LIGHT TRUCK RADIAL	14	205/75 R14C	46	42	32	35.20	39
13	4011.2011	4011.2011.1080	LIGHT TRUCK RADIAL	14	205/R14-8PR	50	45	35	38.50	43
14	4011.2011	4011.2011.1090	LIGHT TRUCK RADIAL	14	215/75 R14	50	45	35	38.50	43
15	4011.2011	4011.2011.1100	LIGHT TRUCK RADIAL	14	225/75R14	53	48	37	40.70	45
16	4011.2011	4011.2011.1110	LIGHT TRUCK	14	600-R14-8PR	23	21	16	17.60	20
17	4011.2011	4011.2011.1120	LIGHT TRUCK	14	650-R14-8PR	31	28	22	24.20	27
18	4011.2019	4011.2019.1060	LIGHT TRUCK	14	650-R14-10PR	34	31	24	26.40	29
19	4011.2019	4011.2019.1070	LIGHT TRUCK	14	670-R14-8PR	31	28	22	24.20	27
20	4011.2019	4011.2019.1080	LIGHT TRUCK	15	195-R15 / 8 PR	49	44	34	37.40	42
21	4011.2019	4011.2019.1090	LIGHT TRUCK	15	10-R15-6PR	67	60	47	51.70	57
22	4011.2019	4011.2019.1100	LIGHT TRUCK	15	11-R150-6PR	69	62	48	52.80	59
23	4011.2011	4011.2011.1130	LIGHT TRUCK RADIAL	15	195/70-R15C	39	35	28	30.80	33
24	4011.2011	4011.2011.1140	LIGHT TRUCK RADIAL	15	205/70R15C	52	46	36	39.60	44
25	4011.2011	4011.2011.1150	LIGHT TRUCK RADIAL	15	215/R15-8PR	50	45	35	38.50	43
26	4011.2011	4011.2011.1160	LIGHT TRUCK RADIAL	15	215/70R15C 8 PR	52	46	36	39.60	44
27	4011.2011	4011.2011.1170	LIGHT TRUCK RADIAL	15	215/75R15-6PR	52	46	36	39.60	44
28	4011.2011	4011.2011.1180	LIGHT TRUCK RADIAL	15	225/70R15	54	49	38	41.80	46

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
29	4011.2011	4011.2011.1190	LIGHT TRUCK RADIAL	15	235/75R15-6PR	56	50	39	42.90	47
30	4011.2011	4011.2011.1200	LIGHT TRUCK RADIAL	15	255/70R15	60	54	42	46.20	51
31	4011.2011	4011.2011.1210	LIGHT TRUCK RADIAL	15	265/70-R15	62	56	44	48.40	53
32	4011.2011	4011.2011.1220	LIGHT TRUCK RADIAL	15	265/75-R15	64	57	45	49.50	54
33	4011.2011	4011.2011.1230	LIGHT TRUCK RADIAL	15	30X9.50-R15-6PR	65	59	46	50.60	55
34	4011.2011	4011.2011.1240	LIGHT TRUCK RADIAL	15	31X10.50-R15-6PR	67	60	47	51.70	57
35	4011.2011	4011.2011.1250	LIGHT TRUCK RADIAL	15	600-15-8PR	38	34	27	29.70	32
36	4011.2091	4011.2091.1130	TRUCK/BUS RADIAL	15	225/75R15	53	48	37	40.70	45
37	4011.2011	4011.2011.1260	LIGHT TRUCK RADIAL	15	700-15-8PR	43	39	30	33.00	37
38	4011.2011	4011.2011.1270	LIGHT TRUCK RADIAL	15	750-15-12PR	49	44	34	37.40	42
39	4011.2011	4011.2011.1280	LIGHT TRUCK RADIAL	15	900-R15-6PR	65	59	46	50.60	55
40	4011.2011	4011.2011.1290	LIGHT TRUCK RADIAL	16	205/80-R16-6PR	52	46	36	39.60	44
41	4011.2019	4011.2019.1110	LIGHT TRUCK	16	205/R-16-6PR	52	46	36	39.60	44
42	4011.2019	4011.2019.1120	LIGHT TRUCK	16	215/70 R16	45	40	31	34.10	38
43	4011.2019	4011.2019.1130	LIGHT TRUCK	16	215/75 R16	49	44	34	37.40	42
44	4011.2011	4011.2011.1300	LIGHT TRUCK RADIAL	16	215/80-R16	49	44	34	37.40	42
45	4011.2019	4011.2019.1140	LIGHT TRUCK	16	225/75R16-10PR	69	62	48	52.80	59
46	4011.2019	4011.2019.1150	LIGHT TRUCK	16	235/85-R16-8PR	69	62	48	52.80	59
47	4011.2011	4011.2011.1310	LIGHT TRUCK RADIAL	16	245/70-R16	68	61	48	52.80	58
48	4011.2011	4011.2011.1320	LIGHT TRUCK RADIAL	16	265/70-R16	72	65	50	55.00	61
49	4011.2011	4011.2011.1330	LIGHT TRUCK RADIAL	16	275/70-R16	79	71	55	60.50	67
50	4011.2011	4011.2011.1340	LIGHT TRUCK RADIAL	16	650-16-10PR	54	49	38	41.80	46
51	4011.2011	4011.2011.1350	LIGHT TRUCK RADIAL	16	650-R16-10PR	59	53	41	45.10	50
52	4011.2011	4011.2011.1360	LIGHT TRUCK RADIAL	16	650-16-12PR	56	50	39	42.90	47
53	4011.2011	4011.2011.1370	LIGHT TRUCK RADIAL	16	650-R16-12PR	64	55	43	47.30	52
54	4011.2011	4011.2011.1380	LIGHT TRUCK RADIAL	16	700-16-12PR	61	55	43	47.30	52
55	4011.2011	4011.2011.1390	LIGHT TRUCK RADIAL	16	700-16-10PR	58	53	41	45.10	50
56	4011.2011	4011.2011.1400	LIGHT TRUCK RADIAL	16	700-R16-10PR	64	57	45	49.50	54
57	4011.2011	4011.2011.1410	LIGHT TRUCK RADIAL	16	700-R16-12PR	67	60	47	51.70	57
58	4011.2091	4011.2091.1140	TRUCK/BUS RADIAL	16	235/70R16	64	57	45	49.50	54
59	4011.2091	4011.2091.1150	TRUCK/BUS RADIAL	16	265/75R16	76	68	53	58.30	64
60	4011.2091	4011.2091.1160	TRUCK/BUS RADIAL	16	285/75R16	87	78	61	67.10	74
61	4011.2091	4011.2091.1170	TRUCK/BUS RADIAL	16	265/75R16	76	68	53	58.30	64
62	4011.2019	4011.2019.1160	LIGHT TRUCK	16	750-16-14PR	80	72	56	61.60	68
63	4011.2011	4011.2011.1420	LIGHT TRUCK RADIAL	16	750-R16-14PR	91	82	64	70.40	77
64	4011.2019	4011.2019.1170	LIGHT TRUCK	16	825-15-14PR	73	66	51	56.10	62
65	4011.2011	4011.2011.1430	LIGHT TRUCK RADIAL	16	825-R16-14PR	112	101	78	85.80	95
66	4011.2019	4011.2019.1180	LIGHT TRUCK	16	825-16-14PR	98	88	69	75.90	83
67	4011.2019	4011.2019.1190	LIGHT TRUCK	16	825-16-16PR	101	91	71	78.10	86
68	4011.2019	4011.2019.1200	LIGHT TRUCK	16	825-R16-16PR	121	109	85	93.50	103
69	4011.2011	4011.2011.1440	LIGHT TRUCK RADIAL	17	215/60 R17	53	48	37	40.70	45
70	4011.2091	4011.2091.1180	TRUCK/BUS RADIAL	17	285/65R17	81	73	57	62.70	69
71	4011.2011	4011.2011.1450	LIGHT TRUCK RADIAL	17	215/75-R 17.5-16PR	80	72	56	61.60	68
72	4011.2019	4011.2019.1210	LIGHT TRUCK	17	225/70R17	62	56	44	48.40	53
73	4011.2011	4011.2011.1460	LIGHT TRUCK RADIAL	17	265/65R17	73	66	51	56.10	62
74	4011.2019	4011.2019.1220	LIGHT TRUCK	17	275/65R17	81	73	57	62.70	69
75	4011.2011	4011.2011.1470	LIGHT TRUCK RADIAL	18	225/50 R18	53	48	37	40.70	45
76	4011.2019	4011.2019.1230	LIGHT TRUCK	18	225/55R18	61	55	43	47.30	52
77	4011.2019	4011.2019.1240	LIGHT TRUCK	18	235/40R18	67	60	47	51.70	57
78	4011.2011	4011.2011.1480	LIGHT TRUCK RADIAL	18	255/55R18	71	64	49	53.90	60
79	4011.2091	4011.2091.1190	TRUCK/BUS RADIAL	18	285/65R18	89	80	62	68.20	75
80	4011.2091	4011.2091.1200	TRUCK/BUS RADIAL	18	275/70R18	80	72	56	61.60	68
81	4011.2091	4011.2091.1210	TRUCK/BUS RADIAL	18	275/65R18	86	77	60	66.00	73
82	4011.2011	4011.2011.1490	LIGHT TRUCK RADIAL	18	265/35R18	64	57	45	49.50	54
83	4011.2011	4011.2011.1500	LIGHT TRUCK RADIAL	18	265/60R18	77	70	54	59.40	66

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
84	4011.2011	4011.2011.1510	LIGHT TRUCK RADIAL	18	275/60R18	79	71	55	60.50	67
85	4011.2011	4011.2011.1520	LIGHT TRUCK RADIAL	18	285/60R18	86	77	60	66.00	73
86	4011.2011	4011.2011.1530	LIGHT TRUCK RADIAL	19	235/55R19	54	49	38	41.80	46
87	4011.2091	4011.2091.1190	TRUCK/BUS RADIAL	19	445/45R19.5 - 22 PR	305	275	214	235.40	260
88	4011.2091	4011.2091.1070	TRUCK/BUS RADIAL	19	265/70-R19.5	153	138	107	117.70	130
89	4011.2011	4011.2011.1540	LIGHT TRUCK RADIAL	19	255/55R19	87	78	61	67.10	74
90	4011.2091	4011.2091.1080	TRUCK/BUS RADIAL	22	275/70-R22.5	161	145	113	124.30	137
91	4011.2011	4011.2011.1550	LIGHT TRUCK RADIAL	20	285/50R20	102	94	73	80.30	89
92	4011.2011	4011.2011.1560	LIGHT TRUCK RADIAL	20	825/20-14PR	111	100	78	85.80	94
93	4011.2011	4011.2011.1570	LIGHT TRUCK RADIAL	20	825-R-20-14PR	114	103	80	88.00	97
94	4011.2011	4011.2011.1580	LIGHT TRUCK RADIAL	20	825-20-16PR	112	101	78	85.80	95
95	4011.2011	4011.2011.1590	LIGHT TRUCK RADIAL	20	825-R-20-16PR	115	104	81	89.10	98
96	4011.2011	4011.2011.1600	LIGHT TRUCK RADIAL	20	900-20-14PR	146	131	102	112.20	124
97	4011.2011	4011.2011.1610	LIGHT TRUCK RADIAL	20	900-R20-14PR	170	153	119	130.90	145
98	4011.2011	4011.2011.1620	LIGHT TRUCK RADIAL	20	900-20-16PR	147	132	103	113.30	125
99	4011.2011	4011.2011.1630	LIGHT TRUCK RADIAL	20	900-R20-16PR	172	155	120	132.00	146
100	4011.2011	4011.2011.1640	LIGHT TRUCK RADIAL	20	1000-20-16PR	161	145	113	124.30	137
101	4011.2099	4011.2099.1000	TRUCK/BUS	20	1000-R20-16PR	197	177	138	151.80	167
102	4011.2091	4011.2091.1010	TRUCK/BUS RADIAL	20	1000-R20-18PR	199	179	140	154.00	169
103	4011.2099	4011.2099.1010	TRUCK/BUS	20	1100-20-16PR	190	171	133	146.30	162
104	4011.2091	4011.2091.1020	TRUCK/BUS Radial	20	1100-R20-16PR	259	234	182	200.20	220
105	4011.2099	4011.2099.1020	TRUCK/BUS	20	1100-R20-18PR	262	237	184	202.40	223
106	4011.2091	4011.2091.1030	TRUCK/BUS RADIAL	20	1100-20-18PR	194	175	136	149.60	165
107	4011.2099	4011.2099.1030	TRUCK/BUS	20	1200-20-18PR	227	204	159	174.90	193
108	4011.2091	4011.2091.1040	TRUCK/BUS RADIAL	20	1200-R20-18PR	242	218	169	185.90	206
109	4011.2099	4011.2099.1040	TRUCK/BUS	20	1300 R 20/20	259	233	181	199.10	220
110	4011.2091	4011.2091.1050	TRUCK/BUS RADIAL	20	1400-R20-20PR	321	289	225	247.50	273
111	4011.2091	4011.2091.1060	TRUCK/BUS Radial	21	275/50R21	115	104	81	89.10	98
112	4011.2099	4011.2099.1060	TRUCK/BUS	22	11 R 22.5 / 16	163	147	114	125.40	139
113	4011.2099	4011.2099.1070	TRUCK/BUS	22	295/80R22.5	184	166	129	141.90	156
114	4011.2091	4011.2091.1090	TRUCK/BUS Radial	22	1200-R22.5-18PR	215	194	151	166.10	183
115	4011.2091	4011.2091.1100	TRUCK/BUS Radial	22	13 R22.5/18	201	181	141	155.10	171
116	4011.2091	4011.2091.1110	TRUCK/BUS Radial	22	315/80 R 22.5	213	192	149	163.90	181
117	4011.2091	4011.2091.1120	TRUCK/BUS Radial	22	385/65 R22.5-20	267	240	187	205.70	227
118	4011.2099	4011.2099.1050	TRUCK/BUS	24	1200 R 24 / 18	324	292	227	249.70	275
119	4011.2091	4011.2091.1190	TRUCK/BUS Radial	24	325 / 95 R 24 / 22 PR	374	337	262	288.20	318

Valuation Officer

Deputy Director

Additional Director

Director