



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

**CORRECTION IN VALUATION RULING NO.1236/2017, DATED 15-12-2017**  
**IN TERMS OF SECTION 206 OF THE CUSTOMS ACT, 1969**

No. Misc/08/2005-III | 186

Dated 12-02-2018

The alphabet "R" mentioned inadvertently due to a typographical mistake in the column of 'Tyre Size' at Serial No.192 & 193, of the above mentioned Valuation Ruling is hereby deleted in terms of Section 206 of the Customs Act, 1969, and deemed to have been so made since issuance of the subject valuation ruling.

(Muhammad Iqbal Muneeb)  
Director

12/2/18

Copy for information to :-

1. The Member (Customs), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Director General, Intelligence and Investigation-FBR, Islamabad.
8. The Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
9. The Director General, Post Clearance Audit (PCA), Islamabad.
10. The Director General, Internal Audit (Customs), Karachi.
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system amendment in system
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. The Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. The Karachi Customs Agents Group, Bohri Road, Karachi.
19. The CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.



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**Determination of Customs Values of Tyres & Tubes Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1236/2017)

No. Misc/08/2005-III

12250

Dated: December 15, 2017

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

2. **Background of the valuation issue:** The customs values of Tyres & Tubes of various sizes / brands were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No 985/2016 dated 30.11.2016, followed by correction dated 06.02.2017. Different stakeholder has requested to determine customs values in line with values prevalent currently international market. Therefore, an exercise was initiated in terms of Section 25-A of the Customs Act, 1969 to determine customs values of subject goods afresh in the light of existing international market prices.

3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were scheduled on 02.11.2017, 16-11-2017 28.11.2017 and 05-12-2017. The stakeholders were requested to furnish the following documents before or during the course of above said meetings:-

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- C. Copies of contracts made / LCs opened during the last three months showing the value of item in question.
- D. Copies of Sales Tax Invoices issued during last four months showing the values of supplies (excluding duty and taxes) to substantiate their contentions.

During the course of meetings, the importers and local manufactures repeatedly agreed to come up with a joint proposal on certain type and size of tyres but no such document was submitted till the issuance of this ruling. Their individual proposals had significant variance; importers have requested for further downward revision, whereas local manufactures, have contended that tyre and tube prices have significantly appreciated owing to an increase of approximately ten per cent in the international market. They also contended that the values of certain type of tyres have gradually been decreased giving an undue advantage to importers. The issue of ratio of value of tube imported separately from the tyre was also discussed threadbare; manufacturers of tubes wanted to increase the ratio from five to at least eight per cent whereas

importers contended that giving such an advantage to importers of tyres brought without tubes will be significant and would compromise government revenue on the one hand and increase the tube values disproportionately.

4. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Tyres & Tubes. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiries as envisaged under section 25(7) of the Customs Act, 1969, were conducted. All the information so gathered were evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Tyres & Tubes have been determined under Section 25(7) of the Customs Act, 1969.

5. **Customs Values of Tyres and Tubes :** Customs values of Tyres & Tubes *hereinafter specified*, shall be assessed to duty/taxes on the Customs values mentioned as at Annexure (Page 01 to 08), which forms integral part of this Valuation Ruling along with following conditions:-



- 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 25% higher than the normal tyre.
- ii. Where only tyres are imported, other than tubeless, deduction of 6% shall be allowed on Ruling value. Conversely if tube of a tyre specified in the Ruling is imported, the values shall be assessed at 6% of the Tyres value. However, two and three wheeler's tube shall be assessed at 15% of the value of the Tyre if imported separately.
- iii. Value of tyres with different "Ply" shall be assessed by adding or subtracting from the determined value @ 5% Per Two Ply Rating.
- iv. Discount of 5% is admissible for import of Tyres & Tubes through Land Route on C&F values determined by this Directorate General.

6. In cases where declared / transaction 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 consignment imported by air, the assessing officer shall take into account the differential between the air freight and sea freight while applying the customs values in this ruling.

7. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

8. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
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Annexure to Valuation Ruling No. 1236/2017

Dated: December 15, 2017

(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 origin	India	China	All Other Origin	Belarus/ Russia / Ukraine/ Turkey
1	4011.1000	4011.1000.1010	PSS Car	12	135/SR-12	14.28	12.85	10.00	12.14		
2	4011.1000	4011.1000.1020	PSS Car	12	135/80-SR-12	14.28	12.85	10.00	12.14		
3	4011.1000	4011.1000.1030	PSS Car	12	145/SR12	17.50	15.75	15.75	12.25	14.88	
4	4011.1000	4011.1000.1040	PSS Car	12	145/70-SR-12	15.10	13.59	13.59	10.57	12.84	
5	4011.1000	4011.1000.1050	PSS Car	12	155/SR-12	17.50	15.75	15.75	12.25	14.88	
6	4011.1000	4011.1000.1060	PSS Car	12	155/65-R-12	17.75	15.98	15.98	12.43	15.09	
7	4011.1000	4011.1000.1070	PSS Car	12	155/70-R-12	19.25	17.33	17.33	13.48	16.36	
8	4011.1000	4011.1000.1080	PSS Car	12	155/80-R-12	19.80	17.82	17.82	13.86	16.83	
9	4011.1000	4011.1000.1090	PSS Car	12	155/85-D-12	14.40	12.96	12.96	10.08	12.24	
10	4011.1000	4011.1000.1100	PSS Car	12	165/70-R-12	21.15	19.04	19.04	14.81	17.98	
11	4011.1000	4011.1000.1110	PSS Car	12	175/70-R-12	19.20	17.28	17.28	13.44	16.32	
12	4011.1000	4011.1000.1120	PSS Car	12	565-12-4PR	16.60	14.94	14.94	11.62	14.11	
13	4011.1000	4011.1000.1130	PSS Car	12	595-12-4PR	19.40	17.46	17.46	13.58	16.49	
14	4011.1000	4011.1000.1140	PSS Car	12	600-12-4PR	19.50	17.55	17.55	13.65	16.58	
15	4011.1000	4011.1000.1150	PSS Car	13	145/95-D-13	19.30	17.37	17.37	13.51	16.41	
16	4011.1000	4011.1000.1160	PSS Car	13	155/SR-13	23.50	21.15	21.15	16.45	19.98	
17	4011.1000	4011.1000.1170	PSS Car	13	155/65-R-13	23.20	20.88	20.88	16.24	19.72	
18	4011.1000	4011.1000.1180	PSS Car	13	155/70-R-13	25.50	22.95	22.95	17.85	21.68	
19	4011.1000	4011.1000.1190	PSS Car	13	155/80-D-13	25.70	23.13	23.13	17.99	21.85	
20	4011.1000	4011.1000.1200	PSS Car	13	155/80-R-13	26.50	23.85	23.85	18.55	22.53	
21	4011.1000	4011.1000.1210	PSS Car	13	165/65-R-13	18.50	16.65	16.65	12.95	15.73	
22	4011.1000	4011.1000.1220	PSS Car	13	165/SR-13	18.40	16.56	16.56	12.88	15.64	
23	4011.1000	4011.1000.1230	PSS Car	13	165/70-SR-13	22.45	20.21	20.21	15.72	19.08	
24	4011.1000	4011.1000.1240	PSS Car	13	165/80-D-13	16.70	15.03	15.03	11.69	14.20	
25	4011.1000	4011.1000.1250	PSS Car	13	165/80-R-13	21.20	19.08	19.08	14.84	18.02	
26	4011.1000	4011.1000.1260	PSS Car	13	175/60-R-13	28.40	25.56	25.56	19.88	24.14	
27	4011.1000	4011.1000.1270	PSS Car	13	175/70-R-13	25.00	22.50	22.50	17.50	21.25	
28	4011.1000	4011.1000.1780	PSS Car	13	185/60-R-13	26.50	23.85	23.85	18.55	22.53	
29	4011.1000	4011.1000.1290	PSS Car	13	185/70-R-13	30.50	27.45	27.45	21.35	25.93	
30	4011.1000	4011.1000.1300	PSS Car	13	195/60-R-13	30.75	27.68	27.68	21.53	26.14	
31	4011.1000	4011.1000.1310	PSS Car	13	205/60-R-13	33.50	30.15	30.15	23.45	28.48	

S.No	HS Code	Proposed PCT for WeBoc	Vehicle Type	Rim Size	Tyre size	Japan	Int'l Brands MFG in other origin	India	China	All Other Origin	Belarus/ Russia / Ukraine/ Turkey
32	4011.1000	4011.1000.1320	PSS Car	13	225/60-R-13	36.00	32.40	32.40	25.20	30.60	
33	4011.1000	4011.1000.1330	PSS Car	13	235/60-HR-13	50.50	45.45	45.45	35.35	42.93	
34	4011.1000	4011.1000.1340	PSS Car	13	560-13-4PR	16.25	14.63	14.63	11.38	13.81	
35	4011.1000	4011.1000.1350	PSS Car	13	615-13-4PR	14.10	12.69	12.69	9.87	11.99	
36	4011.1000	4011.1000.1360	PSS Car	13	645-13-4PR	16.95	15.26	15.26	11.87	14.41	
37	4011.1000	4011.1000.1370	PSS Car	14	155/65-R-14	21.00	18.90	18.90	14.70	17.85	
38	4011.1000	4011.1000.1380	PSS Car	14	165/60-R-14	22.20	19.98	19.98	15.54	18.87	
39	4011.1000	4011.1000.1390	PSS Car	14	165/70-R-14	22.20	19.98	19.98	15.54	18.87	
40	4011.1000	4011.1000.1400	PSS Car	14	165/80-SR-14	26.30	23.67	23.67	18.41	22.36	
41	4011.1000	4011.1000.1410	PSS Car	14	175-SR-14	30.15	27.14	27.14	21.11	25.63	
42	4011.1000	4011.1000.1420	PSS Car	14	175/65-SR-14	23.50	21.15	21.15	16.45	19.98	
43	4011.1000	4011.1000.1430	PSS Car	14	175/65-R-14	22.70	20.43	20.43	15.89	19.30	
44	4011.1000	4011.1000.1440	PSS Car	14	175/70-R-14	27.10	24.39	24.39	18.97	23.04	
45	4011.1000	4011.1000.1450	PSS Car	14	175/80-R-14	28.20	25.38	25.38	19.74	23.97	
46	4011.1000	4011.1000.1460	PSS Car	14	185/SR-14	28.25	25.43	25.43	19.78	24.01	
47	4011.1000	4011.1000.1470	PSS Car	14	185/50-R-14	26.10	23.49	23.49	18.27	22.19	
48	4011.1000	4011.1000.1480	PSS Car	14	185/55-R-14	32.50	29.25	29.25	22.75	27.63	
49	4011.1000	4011.1000.1490	PSS Car	14	185/60-R-14	37.47	33.72	33.72	26.23	31.85	
50	4011.1000	4011.1000.1500	PSS Car	14	185/65-R-14	38.25	34.43	34.43	26.78	32.51	
51	4011.1000	4011.1000.1510	PSS Car	14	185/70-R-14	33.20	29.88	29.88	23.24	28.22	
52	4011.1000	4011.1000.1520	PSS Car	14	185/80-R-14	30.50	27.45	27.45	21.35	25.93	
53	4011.1000	4011.1000.1530	PSS Car	14	185/85-R-14	27.50	24.75	24.75	19.25	23.38	
54	4011.1000	4011.1000.1540	PSS Car	14	195/70-R-14	32.50	29.25	29.25	22.75	27.63	
55	4011.1000	4011.1000.1550	PSS Car	14	195/60-HR-14	33.00	29.70	29.70	23.10	28.05	
56	4011.1000	4011.1000.1560	PSS Car	14	195/65-R-14	36.75	33.08	33.08	25.73	31.24	
57	4011.1000	4011.1000.1570	PSS Car	14	205/60-R-14	33.50	30.15	30.15	23.45	28.48	
58	4011.1000	4011.1000.1580	PSS Car	14	205/70-HR-14	28.20	25.38	25.38	19.74	23.97	
59	4011.1000	4011.1000.1590	PSS Car	14	245/50-HR-14	52.50	47.30	47.30	36.79	44.68	
60	4011.1000	4011.1000.1600	PSS Car	14	750-14-6PR	31.60	28.44	28.44	22.12	26.86	
61	4011.1000	4011.1000.1610	PSS Car	15	185/55-R-15	35.25	31.73	31.73	24.68	29.96	
62	4011.1000	4011.1000.1620	PSS Car	15	185/60-R-15	31.00	27.90	27.90	21.70	26.35	
63	4011.1000	4011.1000.1630	PSS Car	15	185/80-R-15	33.20	29.88	29.88	23.24	28.22	
64	4011.1000	4011.1000.1640	PSS Car	15	195/45-R-15	31.50	28.35	28.35	22.05	26.78	
65	4011.1000	4011.1000.1650	PSS Car	15	195/50-R-15	31.50	28.35	28.35	22.05	26.78	
66	4011.1000	4011.1000.1660	PSS Car	15	195/55-R-15	31.50	28.35	28.35	22.05	26.78	
67	4011.1000	4011.1000.1670	PSS Car	15	195/60-HR-15	37.00	33.30	33.30	25.90	31.45	

S.No	HS Code	Proposed PCT for WeBoc	Vehicle Type	Rim Size	Tyre size	Japan	Int'l Brands MFG in other origin	India	China	All Other Origin	Belarus/ Russia /Ukrain/ Turkey
68	4011.1000	4011.1000.1680	PSS Car	15	195/65-R-15	36.50	32.85	32.85	25.55	31.03	
69	4011.1000	4011.1000.1690	PSS Car	15	205/60-R-15	37.50	33.75	33.75	26.25	31.88	
70	4011.1000	4011.1000.1700	PSS Car	15	205/65-R-15	38.00	34.20	34.20	26.60	32.30	
71	4011.1000	4011.1000.1710	PSS Car	15	205/70-R-15	42.00	37.80	37.80	29.40	35.70	
72	4011.1000	4011.1000.1720	PSS Car	15	215/75-R-15	48.40	43.56	43.56	33.88	41.14	
73	4011.1000	4011.1000.1730	PSS Car	15	215/80-R-15	45.00	40.50	40.50	31.50	38.25	
74	4011.1000	4011.1000.1740	PSS Car	15	225/70-R-15	49.00	44.10	44.10	34.30	41.65	
75	4011.1000	4011.1000.1750	PSS Car	15	225/75-R-15	55.00	49.50	49.50	38.50	46.75	
76	4011.1000	4011.1000.1760	PSS Car	15	235/60-R-15	47.85	43.07	43.07	33.50	40.67	
77	4011.1000	4011.1000.1770	PSS Car	15	185/65-R-15	25.60	23.04	23.04	17.92	21.76	
78	4011.1000	4011.1000.1780	PSS Car	15	275/60-HR-15	60.00	54.00	54.00	42.00	51.00	
79	4011.1000	4011.1000.1790	PSS Car	16	195/45-R-16	33.20	29.88	29.88	23.24	28.22	
80	4011.1000	4011.1000.1800	PSS Car	16	195/55-R-16	35.00	31.50	31.50	24.50	29.75	
81	4011.1000	4011.1000.1810	PSS Car	16	195/60-R-16	35.00	31.50	31.50	24.50	29.75	
82	4011.1000	4011.1000.1820	PSS Car	16	205/50-ZR-16	37.50	33.75	33.75	26.25	31.88	
83	4011.1000	4011.1000.1830	PSS Car	16	205/50-R-16	43.50	39.15	39.15	30.45	36.98	
84	4011.1000	4011.1000.1840	PSS Car	16	205/55-R-16	43.10	38.79	38.79	30.17	36.64	
85	4011.1000	4011.1000.1850	PSS Car	16	205/60-R-16	48.00	43.20	43.20	33.60	40.80	
86	4011.1000	4011.1000.1860	PSS Car	16	215/55-ZR-16	50.00	45.00	45.00	35.00	42.50	
87	4011.1000	4011.1000.1870	PSS Car	16	215/60-R-16	48.00	43.20	43.20	33.60	40.80	
88	4011.1000	4011.1000.1880	PSS Car	16	225/55-ZR-16	43.20	38.88	38.88	30.24	36.72	
89	4011.1000	4011.1000.1890	PSS Car	16	225/60-R-16	55.00	49.50	49.50	38.50	46.75	
90	4011.1000	4011.1000.1900	PSS Car	16	225/75-R-16	83.00	74.70	74.70	58.10	70.55	
91	4011.1000	4011.1000.1910	PSS Car	16	235/60-ZR-16	78.00	70.20	70.20	54.60	66.30	
92	4011.1000	4011.1000.1920	PSS Car	16	245/75-R-16	80.00	72.00	72.00	56.00	68.00	
93	4011.1000	4011.1000.1930	PSS Car	17	205/40-ZR-17	48.00	43.20	43.20	33.60	40.80	
94	4011.1000	4011.1000.1940	PSS Car	17	205/50-ZR-17	50.00	45.00	45.00	35.00	42.50	
95	4011.1000	4011.1000.1950	PSS Car	17	205/70-ZR-17	46.00	41.40	41.40	32.20	39.10	
96	4011.1000	4011.1000.1960	PSS Car	17	215/40-ZR-17	47.50	42.75	42.75	33.25	40.38	
97	4011.1000	4011.1000.1970	PSS Car	17	215/45-ZR-17	48.00	43.20	43.20	33.60	40.80	
98	4011.1000	4011.1000.1980	PSS Car	17	215/50-ZR-17	43.00	38.70	38.70	30.10	36.55	
99	4011.1000	4011.1000.1990	PSS Car	17	225/45-ZR-17	51.00	45.90	45.90	35.70	43.35	
100	4011.1000	4011.1000.2000	PSS Car	17	225/50-ZR-17	54.00	48.60	48.60	37.80	45.90	
101	4011.1000	4011.1000.2010	PSS Car	17	225/55-ZR-17	57.00	51.30	51.30	39.90	48.45	
102	4011.1000	4011.1000.2020	PSS Car	18	225/40-ZR-18	55.00	49.50	49.50	38.50	46.75	
103	4011.1000	4011.1000.2030	PSS Car	18	225/45-ZR-18	56.00	50.40	50.40	39.20	47.60	

S.No	HS Code	Proposed PCT for WeBoc	Vehicle Type	Rim Size	Tyre size	Japan	Int'l Brands MFG in other origin	India	China	All Other Origin	Belarus/ Russia /Ukrain/ Turkey
104	4011.1000	4011.1000.2040	PSS Car	18	245/45-ZR-18	57.50	51.75	51.75	40.25	48.88	
105	4011.2010	4011.2010.1010	Light Truck	12	145-R12C-8PR	13.85	12.47	12.47	9.70	11.77	
106	4011.2010	4011.2010.1020	Light Truck	10	480-10/500-10/8PR	12.50	11.25	11.25	8.75	10.63	
107	4011.2010	4011.2010.1030	Light Truck	12	450-12-8PR	13.50	12.15	12.15	9.45	11.48	
108	4011.2010	4011.2010.1040	Light Truck	12	500-12-6PR	15.35	13.82	13.82	10.75	13.05	
109	4011.2010	4011.2010.1050	Light Truck	12	500-12-8PR	17.10	15.39	15.39	11.97	14.54	
110	4011.2010	4011.2010.1060	Light Truck	13	600-13-8PR	17.00	15.30	15.30	11.90	14.45	
111	4011.2010	4011.2010.1070	Light Truck	14	185/R14-8PR	35.50	31.95	31.95	24.85	30.18	
112	4011.2010	4011.2010.1080	Light Truck	14	185/75R14-8PR	33.00	29.70	29.70	23.10	28.05	
113	4011.2010	4011.2010.1090	Light Truck	14	195/R14-8PR	40.20	36.18	36.18	28.14	34.17	
114	4011.2010	4011.2010.1100	Light Truck	14	195/75-R14-8PR	36.00	32.40	32.40	25.20	30.60	
115	4011.2010	4011.2010.1110	Light Truck	14	205/R14-8PR	37.30	33.57	33.57	26.11	31.71	
116	4011.2010	4011.2010.1120	Light Truck	14	600-14-8PR	19.00	17.10	17.10	13.30	16.15	
117	4011.2010	4011.2010.1130	Light Truck	14	650-14-8PR	25.00	22.50	22.50	17.50	21.25	
118	4011.2010	4011.2010.1140	Light Truck	14	650-14-10PR	25.30	22.77	22.77	17.71	21.51	
119	4011.2010	4011.2010.1150	Light Truck	14	670-14-8PR	25.50	22.95	22.95	17.85	21.68	
120	4011.2010	4011.2010.1160	Light Truck	15	195-R15	45.50	40.95	40.95	31.85	38.68	
121	4011.2010	4011.2010.1170	Light Truck	15	10-R15-6PR	59.80	53.82	53.82	41.86	50.83	
122	4011.2010	4011.2010.1180	Light Truck	15	11-R150-6PR	59.50	53.55	53.55	41.65	50.58	
123	4011.2010	4011.2010.1190	Light Truck	15	195/70-R15C	36.80	33.12	33.12	25.76	31.28	
124	4011.2010	4011.2010.1200	Light Truck	15	205/R15-6PR	42.00	37.80	37.80	29.40	35.70	
125	4011.2010	4011.2010.1210	Light Truck	15	205/R15-8PR	45.20	40.68	40.68	31.64	38.42	
126	4011.2010	4011.2010.1220	Light Truck	15	215/R15-8PR	47.80	43.02	43.02	33.46	40.63	
127	4011.2010	4011.2010.1230	Light Truck	15	215/75R15-6PR	48.50	43.65	43.65	33.95	41.23	
128	4011.2010	4011.2010.1240	Light Truck	15	235/75R15-6PR	53.00	47.70	47.70	37.10	45.05	
129	4011.2010	4011.2010.1250	Light Truck	15	265/70-R15	58.80	52.92	52.92	41.16	49.98	
130	4011.2010	4011.2010.1260	Light Truck	15	265/75-R15	60.50	54.45	54.45	42.35	51.43	
131	4011.2010	4011.2010.1270	Light Truck	15	30X9.50-R15-6PR	62.00	55.80	55.80	43.40	52.70	
132	4011.2010	4011.2010.1280	Light Truck	15	31X10.50-R15-6PR	62.70	56.43	56.43	43.89	53.30	
133	4011.2010	4011.2010.1290	Light Truck	15	600-15-8PR	32.25	29.03	29.03	22.58	27.41	
134	4011.2010	4011.2010.1300	Light Truck	15	700-15-8PR	39.50	35.55	35.55	27.65	33.58	
135	4011.2010	4011.2010.1310	Light Truck	15	750-15-12PR	45.00	40.50	40.50	31.50	38.25	
136	4011.2010	4011.2010.1320	Light Truck	15	9-R15-6PR	51.20	46.08	46.08	35.84	43.52	
137	4011.2010	4011.2010.1330	Light Truck	15	GR-78-15	38.12	34.31	34.31	26.68	32.40	
138	4011.2010	4011.2010.1340	Light Truck	15	H-78-15-6PR	38.84	34.96	34.96	27.19	33.01	
139	4011.2010	4011.2010.1350	Light Truck	16	205/80-R16-6PR	46.20	41.58	41.58	32.34	39.27	

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140	4011.2010	4011.2010.1360	Light Truck	16	205/R16-6PR	49.00	44.10	44.10	34.30	41.65	
141	4011.2010	4011.2010.1370	Light Truck	16	215/80-R16	46.20	41.58	41.58	32.34	39.27	
142	4011.2010	4011.2010.1380	Light Truck	16	235/85-R16-8PR	66.00	59.40	59.40	46.20	56.10	
143	4011.2010	4011.2010.1390	Light Truck	16	245/70-R16	64.00	57.60	57.60	44.80	54.40	
144	4011.2010	4011.2010.1400	Light Truck	16	265/70-R16	68.50	61.65	61.65	47.95	58.23	
145	4011.2010	4011.2010.1410	Light Truck	16	275/70-R16	75.00	67.50	67.50	52.50	63.75	
146	4011.2010	4011.2010.1420	Light Truck	16	650-16-10PR	34.00	30.60	30.60	23.80	28.90	
147	4011.2010	4011.2010.1430	Light Truck	16	650-R16-10PR	45.50	40.95	40.95	31.85	38.68	
148	4011.2010	4011.2010.1440	Light Truck	16	700-16-12PR	40.50	36.45	36.45	28.35	34.43	
149	4011.2010	4011.2010.1450	Light Truck	16	700-16-8PR	38.00	34.20	34.20	26.60	32.30	
150	4011.2010	4011.2010.1460	Light Truck	16	700-R16-10PR	57.00	51.30	51.30	39.90	48.45	
151	4011.2010	4011.2010.1470	Light Truck	16	700-R16-12PR	59.00	53.10	53.10	41.30	50.15	
152	4011.2010	4011.2010.1480	Light Truck	16	750-16-14PR	54.60	49.14	49.14	38.22	46.41	
153	4011.2010	4011.2010.1490	Light Truck	16	750-R16-14PR	68.20	61.38	61.38	47.74	57.97	Principal Appraiser Customs Valuation
154	4011.2010	4011.2010.1500	Light Truck	16	825-15-14PR	60.00	54.00	54.00	42.00	51.00	Custom House
155	4011.2010	4011.2010.1510	Light Truck	16	825-16-14PR	75.00	67.50	67.50	52.50	63.75	
156	4011.2010	4011.2010.1520	Light Truck	16	825-R16-16PR	88.00	79.20	79.20	61.60	74.80	Karachi
157	4011.2010	4011.2010.1530	Light Truck	17	215/75-R17.5-16PR	70.50	63.45	63.45	49.35	59.93	
158	4011.2090	4011.2090.1010	Truck / Bus	20	825-R-20-16PR	107.50	96.75	96.75	75.25	91.38	
159	4011.2090	4011.2090.1020	Truck / Bus	20	1000-20-16PR	145.00	132.00	132.00	100.00	117.81	
160	4011.2090	4011.2090.1030	Truck / Bus	20	1000-R20-16PR	177.00	159.30	159.30	123.90	150.45	
161	4011.2090	4011.2090.1040	Truck / Bus	20	1100-20-16PR	150.00	140.00	140.00	108.00	121.38	Addl. Director Customs Valuation
162	4011.2090	4011.2090.1050	Truck / Bus	20	1100-R20-16PR	198.50	178.65	178.65	138.95	168.73	Custom House, Karachi
163	4011.2090	4011.2090.1060	Truck / Bus	20	1100-R20-18PR	209.00	188.10	188.10	146.30	177.65	
164	4011.2090	4011.2090.1070	Truck / Bus	20	1200-20-18PR	203.00	185.00	185.00	142.00	167.88	
165	4011.2090	4011.2090.1080	Truck / Bus	20	1200-R20-18PR	225.00	202.50	202.50	157.50	191.25	
166	4011.2090	4011.2090.1090	Truck / Bus	20	1400-20-20PR	290.50	261.45	261.45	210.00	246.93	Director Customs Valuation
167	4011.2090	4011.2090.1100	Truck / Bus	20	825-20-14PR	99.50	90.00	90.00	72.00	84.58	Custom House, Karachi
168	4011.2090	4011.2090.1110	Truck / Bus	20	900-20-14PR	130.00	120.00	120.00	88.00	103.28	
169	4011.2090	4011.2090.1120	Truck / Bus	20	900-R20-14PR	152.30	137.07	137.07	106.61	129.46	
170	4011.2090	4011.2090.1130	Truck / Bus	22	12-R22.5-18PR	188.00	169.20	169.20	131.60	159.80	
171	4011.7000	4011.7000.1010	Agriculture	16	550-16-6PR	22.00	20.60	20.60	15.40	19.57	
172	4011.7000	4011.7000.1020	Agriculture	16	600-16-6PR		24.90	24.90	20.00	23.66	
173	4011.7000	4011.7000.1030	Agriculture	16	650-16-8PR		-	-	-	69.80	Custom House
174	4011.7000	4011.7000.1040	Agriculture	16	750-16-4PR		-	-	-	50.5	
175	4011.7000	4011.7000.1050	Agriculture	16	750-16-6PR		41.40	41.40	34.00	39.30	

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176	4011.7000	4011.7000.1060	Agriculture	20	650-20-6PR	48.00	42.25	42.25	33.60	40.10	
177	4011.7000	4011.7000.1070	Agriculture	20	750-20-6PR	53.00	46.00	46.00	37.10	43.70	50.50
178	4011.7000	4011.7000.1080	Agriculture	20	900-R20-6PR		61.00	61.00	52.00	58.00	70.00
179	4011.7000	4011.7000.1090	Agriculture	24	12.4/11-24-6PR		-	-	75.00		
180	4011.7000	4011.7000.1100	Agriculture	28	12.4/11-28-6PR	167.00	149.50	149.50	116.90	142.00	
181	4011.7000	4011.7000.1110	Agriculture	28	13.6/12-28-6PR	178.00	158.70	158.70	124.60	150.70	
182	4011.7000	4011.7000.1120	Agriculture	28	14.6/13-28-6PR		174.80	174.80	140.00	166.00	
183	4011.7000	4011.7000.1130	Agriculture	28	16.9/14-28-8PR		322.75	322.75	260.00	306.00	
184	4011.7000	4011.7000.1140	Agriculture	30	16.9/14-30-6PR	275.00	248.75	248.75	192.50	236.00	
185	4011.7000	4011.7000.1150	Agriculture	30	16.9/14-30-8PR	300.00	273.70	273.70	210.00	260.00	
186	4011.7000	4011.7000.1160	Agriculture	30	18.4/15-30-8PR	340.00	305.50	305.50	238.00	290.00	
187	4011.7000	4011.7000.1170	Agriculture	30	18.4/15-30-10PR	355.00	321.50	321.50	248.50	305.00	
188	4011.7000	4011.7000.1180	Agriculture	30	18.4/15-R30-12PR		305.00	305.00	245.00	295.00	317
189	4011.7000	4011.7000.1190	Agriculture	36	13.6/12-36-6PR		147.35	147.35	120.00	140.00	
190	4011.7000	4011.7000.1200	Agriculture	38	13.6/12-38-6PR		152.00	152.00	122.00	145.00	
191	4011.7000	4011.7000.1210	Agriculture	38	15.5/R38-6PR		265.00	265.00	212.00	250.00	
192	4011.7000	4011.7000.1220	Agriculture	38	15.5-R38-6PR	243.00	211.67	211.67	171.00	201.00	
193	4011.7000	4011.7000.1230	Agriculture	38	15.5-R38-8PR		220.00	220.00	175.00	205.00	211
194	4011.7000	4011.7000.1240	Agriculture	38	16.9/14-38-6PR		247.00	247.00	195.00	235.00	
195	4011.7000	4011.7000.1250	Agriculture	38	16.9/14-R38-8PR		260.00	260.00	205.00	247.00	289
196	4011.7000	4011.7000.1260	Agriculture	20	900-R20-8PR					74	
197	4011.9000	4011.9000.1010	Industrial	8	18X7.8-14PR	52.80	47.52	47.52	36.96	44.88	
198	4011.9000	4011.9000.1020	Industrial	8	500-8-8PR-JL	27.90	25.11	25.11	19.53	23.72	
199	4011.9000	4011.9000.1030	Industrial	8	500-8-8PR-UL	23.20	20.88	20.88	16.24	19.72	
200	4011.9000	4011.9000.1040	Industrial	9	21X8.9-10PR	77.50	69.75	69.75	54.25	65.88	
201	4011.9000	4011.9000.1050	Industrial	9	600-9-10PR-JL	36.10	32.49	32.49	25.27	30.69	
202	4011.9000	4011.9000.1060	Industrial	9	600-9-10PR-UL	30.00	27.00	27.00	21.00	25.50	
203	4011.9000	4011.9000.1070	Industrial	10	650-10-10PR	69.20	62.28	62.28	48.44	58.82	
204	4011.9000	4011.9000.1080	Industrial	10	750-10-12PR	56.70	51.03	51.03	39.69	48.20	
205	4011.9000	4011.9000.1090	Industrial	12	700-12-12PR-JL	97.20	87.48	87.48	68.04	82.62	
206	4011.9000	4011.9000.1100	Industrial	12	700-12-12PR-UL	47.70	42.93	42.93	33.39	40.55	
207	4011.9000	4011.9000.1110	Industrial	15	28X9-15-12PR	124.40	111.96	111.96	87.08	105.74	
208	4011.9000	4011.9000.1120	Industrial	15	5.0-15-8PR	57.90	52.11	52.11	40.53	49.22	
209	4011.9000	4011.9000.1130	Industrial	15	825R15-18PR	113.50	102.15	102.15	79.45	96.48	
210	4011.9000	4011.9000.1140	Earth Mover	24	1300-24-12PR	272.00	244.80	244.80	190.40	231.20	
211	4011.9000	4011.9000.1150	Earth Mover	24	1400-24-20PR	485.00	436.50	436.50	339.50	412.25	

Additional Director Customs Valuation

Custom House, Karachi

Director Customs Valuation

Custom House, Karachi

Deputy Director Customs Valuation

Custom House, Karachi

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212	4011.9000	4011.9000.1160	Earth Mover	24	16-9-24-10PR	380.00	342.00	342.00	266.00	323.00	
213	4011.9000	4011.9000.1170	Earth Mover	25	1400-25-24PR	525.00	472.50	472.50	367.50	446.25	
214	4011.9000	4011.9000.1180	Earth Mover	25	15.5-25-12PR	420.00	378.00	378.00	294.00	357.00	
215	4011.9000	4011.9000.1190	Earth Mover	25	1600/25-28PR	770.00	693.0	693.0	539.0	654.5	
216	4011.9000	4011.9000.1200	Earth Mover	25	16-R25-28PR	1,100.0	990.0	990.0	770.0	935.0	
217	4011.9000	4011.9000.1210	Earth Mover	25	17.5-25-12PR	410.0	369.0	369.0	287.0	348.5	
218	4011.9000	4011.9000.1220	Earth Mover	25	1800-25-32PR	1,000.0	900.0	900.0	700.0	850.0	
219	4011.9000	4011.9000.1230	Earth Mover	25	1800-R25-32PR	1,425.0	1,282.5	1,282.5	997.5	1,211.3	
220	4011.9000	4011.9000.1240	Earth Mover	25	20.5-25-12PR	1,225.0	1,102.5	1,102.5	857.5	1,041.3	
221	4011.9000	4011.9000.1250	Earth Mover	25	23-5-25-24PR	1,850.0	1,665.0	1,665.0	1,295.0	1,572.5	
222	4011.9000	4011.9000.1260	Earth Mover	25	23-SR-25-24PR	2,700.0	2,430.0	2,430.0	1,890.0	2,295.0	
223	4011.9000	4011.9000.1270	Earth Mover	25	26-SR-25-28PR	1,950.0	1,755.0	1,755.0	1,365.0	1,657.5	
224	4011.9000	4011.9000.1280	Earth Mover	25	26.5-25-20PR	1,200.0	1,080.0	1,080.0	840.0	1,020.0	
225	4011.9000	4011.9000.1290	Earth Mover	25	29.5-25-22PR	1,470.0	1,323.0	1,323.0	1,029.0	1,249.5	
226	4011.9000	4011.9000.1300	Earth Mover	26	23-1-26-8PR	550.0	495.0	495.0	385.0	467.5	
227	4011.9000	4011.9000.1310	Earth Mover	29	29.5-29-28PR	1,850.0	1,665.0	1,665.0	1,295.0	1,572.5	
228	4011.9000	4011.9000.1320	Earth Mover	33	1800-33-28PR	1,170.0	1,053.0	1,053.0	819.0	994.5	
229	4011.9000	4011.9000.1330	Earth Mover	33	1800-R33-32PR	2,650.0	2,385.0	2,385.0	1,855.0	2,252.5	
230	4011.9000	4011.9000.1340	Earth Mover	33	335-33-20PR	2,400.0	2,160.0	2,160.0	1,680.0	2,040.0	
231	4011.9000	4011.9000.1350	Earth Mover	33	35/65-33-24PR	3,200.0	2,880.0	2,880.0	2,240.0	2,720.0	
232	4011.9000	4011.9000.1360	Earth Mover	35	21.00-35-32PR	2,200.0	1,980.0	1,980.0	1,540.0	1,870.0	
233	4011.9000	4011.9000.1370	Earth Mover	45	45/65-45-38PR	7,600.0	6,840.0	6,840.0	5,320.0	6,460.0	
234	4011.4000	4011.4000.1010	Scooter	8	300-8-4PR	-	3.20	2.70	3.20		
235	4011.4000	4011.4000.1020	Scooter	8	350-8-4PR	-	4.90	4.15	4.90		
236	4011.4000	4011.4000.1030	Scooter	8	350-8-2PR	-	3.95	3.30	3.95		
237	4011.4000	4011.4000.1040	Scooter	10	350-10-4PR	-	5.50	4.60	5.50		
238	4011.4000	4011.4000.1050	Motor Cycle	16	300-16-4PR	-	9.10	7.70	9.10		
239	4011.4000	4011.4000.1060	Motor Cycle	16	325-16-6PR	-	9.50	8.00	9.50		
240	4011.4000	4011.4000.1070	Motor Cycle	17	130/90-17-4PR	-	12.00	10.10	12.00		
241	4011.4000	4011.4000.1080	Motor Cycle	17	225-17-4PR	-	4.35	3.70	4.35		
242	4011.4000	4011.4000.1090	Motor Cycle	17	250-17-4PR	-	5.80	4.90	5.80		
243	4011.4000	4011.4000.1100	Motor Cycle	17	300-17-4PR	-	9.20	7.80	9.20		
244	4011.4000	4011.4000.1110	Motor Cycle	18	250-18-4PR	-	5.95	5.00	5.95		
245	4011.4000	4011.4000.1120	Motor Cycle	18	275-18-4PR	-	8.40	7.00	8.40		
246	4011.4000	4011.4000.1130	Motor Cycle	18	300-18-4PR	-	9.85	8.30	9.85		
247	4011.4000	4011.4000.1140	Motor Cycle	18	350-18-4PR	-	10.50	8.85	10.50		

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248	4011.4000	4011.4000.1150	Motor Cycle	19	275-19-4PR	-	9.40	7.90	9.40		
249	4011.4000	4011.4000.1160	Motor Cycle	19	375-19-4PR	-	11.00	9.30	11.00		
250	4011.4000	4011.4000.1170	Motor Cycle	21	375-21-4PR	-	9.60	8.15	9.60		
251	4011.9000	4011.9000.1380	Richshaw Tyre	8	400-8-6PR	-	7.25	6.30	7.25		
252	4011.9000	4011.9000.1390	Richshaw Tyre	8	1.35-10 6PR	-	9.30	8.00	9.30		
253	4013.9020	4013.9020.1010	Rickshaw Tube		TR-13.1.35-10	-	1.25	1.10	1.25		
254	4013.9020	4013.9020.1020	Rickshaw Tube		TR-87400-8-6PR	-	1.00	0.85	1.00		
255	4013.9020	4013.9020.1030	M.Cycle Tube	8	3.50/4.00.8	-	1.05	0.90	1.05		
256	4013.9020	4013.9020.1040	M.Cycle Tube	10	3.50-10	-	1.10	0.95	1.10		
257	4013.9020	4013.9020.1050	M.Cycle Tube	16	300-16	-	1.10	0.95	1.10		
258	4013.9020	4013.9020.1060	M.Cycle Tube	17	225/250-17	-	1.06	0.91	1.06		
259	4013.9020	4013.9020.1070	M.Cycle Tube	17	300-17	-	1.10	0.95	1.10		
260	4013.9020	4013.9020.1080	M.Cycle Tube	18	250-18 <sup>t</sup>	-	1.07	0.92	1.07		
261	4013.9020	4013.9020.1090	M.Cycle Tube	18	375-18	-	1.10	0.95	1.10		
262	4013.9020	4013.9020.1100	Bicycle Tube		28-1.5	-	0.65	0.55	0.65		
263	4013.9020	4013.9020.1110	Bicycle Tube		26-2.1125/24.2.5.125/20.2.125	-	0.63	0.52	0.63		
264	4013.9020	4013.9020.1120	Two / Three Wheeler Tube		TR-4 3.50-16	-	1.05	0.85	1.05		
265	4013.9020	4013.9020.1130	Two / Three Wheeler Tube		TR-4 2.75-17	-	1.02	0.83	1.02		
266	4013.9020	4013.9020.1140	Two / Three Wheeler Tube		TR-4 110/90-16	-	1.10	0.90	1.10		
267	4013.9020	4013.9020.1150	Two / Three Wheeler Tube		TR-4 90/90-18	-	1.15	0.95	1.15		

15/12/17  
Principal Appraiser  
Customs Valuation  
Custom House  
Karachi

Additional Director  
Customs Valuation  
Custom House, Karachi

Director  
Customs Valuation  
Custom House, Karachi

Deputy Director  
Customs Valuation  
Custom House, Karachi