



**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL CUSTOMS VALUATION**  
**CUSTOM HOUSE KARACHI**

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

**Determination of Customs Values of Tyres & Tubes – I (Passenger Cars), under Section 25-A of the Customs Act, 1969**

**(Valuation Ruling No. 1318 /2018)**

No.Misc/08/2005-III

Dated: August 30<sup>th</sup>, 2018

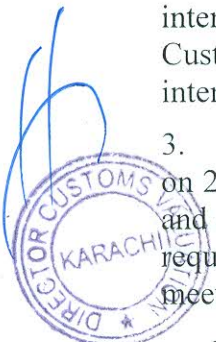
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Tyres & Tubes of Passenger Car are hereby determined as follows.

2. **Background of the valuation issue:** The customs values of tyres & tubes of different types and sizes including those of passenger cars were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No. 1236/2017 dated 15-12-2017. However, different stakeholders requested to re-determine customs values afresh in line with values prevalent in the 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 in light of existing international market prices.

3. **Stakeholders' participation in determination of customs values:** Meetings were held on 24-04-2018, 04-06-2018 and 02-08-2018 with stakeholders including Pakistan Tyre Importers and dealers Association (PTIDA) and the officers from field formations. The importers had been requested to furnish the following documents before or during the course of above said meetings:-

- a. Invoices of imports during last three months showing actual value of goods.
- 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.

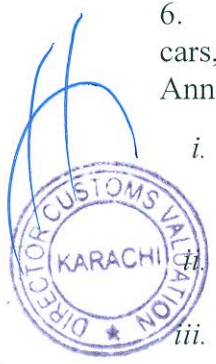
4. During the course of meetings, certain importers submitted that custom values of various tyres and tubes determined in the existing valuation ruling are on higher side, therefore, the same may be rationalized downward. They were requested to submit evidences in support of their claims. Pakistan Tyre Importers and Dealers Association (PTIDA) also submitted proposals for values of different types of tyres and tubes. Participants also requested to include additional sizes and types of tyres and tubes not explicitly covered under the Ruling. A number of importers and office bearers of PTIDA contended that difference between non radial and radial type tyres have been kept at very high level which is against the trade industry practice. This difference shall be brought down to a reasonable level. In the same way, differences in ply ratings have also been kept at unreasonably high level which shall also be brought to the reasonable level in line with trade industry practice. Certain stakeholders pointed towards escalation of prices of raw materials of tyres and tubes therefore, prices shall be adjusted upward accordingly. Barring a few



importers, most of the stakeholders abstained from submitting evidences and documents in support of their contentions. All available record and evidences were examined for the determination of customs values.

5. **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. Thereafter, market enquiries as envisaged under section 25(7) of the Customs Act, 1969, were conducted which gave values for most of the tyres and tubes bought and sold in the local market. The tyres and tubes of some specifications were not readily available in the market; therefore, different markets were surveyed repeatedly. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs of the constituent material at the country of export were not available. Online values of subject goods were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Tyres & Tubes of passenger cars have been determined under Section 25(9) of the Customs Act, 1969.

6. **Customs Values of Tyres and Tubes:** Customs values of Tyres & Tubes of passenger cars, *hereinafter specified*, shall be assessed to duty/taxes on the Customs values as mentioned at Annexure-A, which form integral part of this Valuation Ruling along with following conditions:-

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- 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. *Value of 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 & tubes through land route on C&F value determined by this Directorate General.*
  - 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 25 of the Customs Act, 1969 or may refer a case to this Directorate General for suitable advice.*

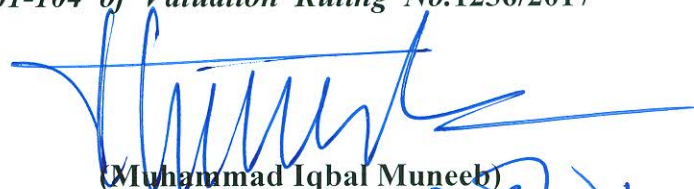
7. In cases where declared / transaction values are higher than the customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignment imported by air, the assessing officer shall take into account the differential between the air freight and sea freight while applying the customs values in this ruling.

8. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable customs values 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.

9. **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.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in this Valuation Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

**11. This Valuation Ruling supersedes S.No 01-104 of Valuation Ruling No.1236/2017 dated 15.12.2017.**

  
(Muhammad Iqbal Muneeb)  
Director 30/12/18

Copy for information to : -

- i. The Member (Customs), F.B.R., Islamabad.
- ii. The Director General, Customs Valuation, Custom House, Karachi.
- iii. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
- iv. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
- v. The Chief Collector of Customs (Central), Lahore.
- vi. The Chief Collector of Customs (North), Islamabad.
- vii. The Director General, Intelligence and Investigation, Islamabad.
- viii. The Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
- ix. The Director General, Post Clearance Audit (PCA), Islamabad.
- x. The Director General, Internal Audit, (Customs), Islamabad.
- xi. The Director, Intelligence & Investigation, Karachi/Lahore/Islamabad/Quetta/Peshawar/ Faisalabad.
- xii. 12. The Director, Customs Valuation (Camp Office), Custom House, Lahore.
- xiii. 13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in WeBOC and deleting the Valuation Ruling No.1236/2017 dated 15.12.2017.
- xiv. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- xv. The Chamber of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- xvi. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
- xvii. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
- xviii. The Karachi Customs Agents Group, Bohri Road, Karachi.
- xix. The CHO, Customs Valuation, Custom House, Karachi.
- xx. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 1<sup>st</sup> Floor, Custom House, Karachi.
- xxi. Guard File.



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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Tyre & Tube (PSS Cars)

Annex-A (Pages:01-04) to Valuation Ruling No: 1318/2018

Dated: 30.08.2018

Customs C&F Values in US \$ per piece

S.No.	H.S.CODE	Proposed PCT for WeBOC	VEHICLE TYPE	RIM SIZE	TYRE SIZE	Japan	Int'l Brands MFG in other origins	India	China	All other origins
1	4011.1000	4011.1000.1010	PSS CAR	12	135/SR-12	15	14	14	12	13
2	4011.1000	4011.1000.1020	PSS CAR	12	135/80-SR-12	14	13	13	10	13
3	4011.1000	4011.1000.1030	PSS CAR	12	145SR12	18	16	16	13	15
4	4011.1000	4011.1000.1040	PSS CAR	12	145/70-SR-12	16	14	14	11	13
5	4011.1000	4011.1000.1050	PSS CAR	12	145/80R12	18	17	17	13	16
6	4011.1000	4011.1000.1060	PSS CAR	12	155/SR-12	18	16	16	13	15
7	4011.1000	4011.1000.1070	PSS CAR	12	155/65-R-12	18	16	16	13	16
8	4011.1000	4011.1000.1080	PSS CAR	12	155/70-R-12	20	18	18	14	17
9	4011.1000	4011.1000.1090	PSS CAR	12	155/80-R-12	20	18	18	14	17
10	4011.1000	4011.1000.1100	PSS CAR	12	155/80-D-12	18	18	16	12	15
11	4011.1000	4011.1000.1110	PSS CAR	12	155/85-D-12	18	16	16	13	15
12	4011.1000	4011.1000.1120	PSS CAR	12	165/70-R-12	21	19	19	15	18
13	4011.1000	4011.1000.1130	PSS CAR	12	175/70-R-12	20	18	18	14	17
14	4011.1000	4011.1000.1140	PSS CAR	12	565-12-4PR	17	15	15	12	15
15	4011.1000	4011.1000.1150	PSS CAR	12	595-12-4PR	20	18	18	14	17
16	4011.1000	4011.1000.1160	PSS CAR	12	600-12-4PR	20	18	18	14	17
17	4011.1000	4011.1000.1170	PSS CAR	13	145/95-D-13	20	18	18	14	17
18	4011.1000	4011.1000.1180	PSS CAR	13	155/SR-13	24	22	22	17	21
19	4011.1000	4011.1000.1190	PSS CAR	13	155/65-R-13	24	22	22	17	20
20	4011.1000	4011.1000.1200	PSS CAR	13	155/70-R-13	26	24	24	18	22
21	4011.1000	4011.1000.1210	PSS CAR	13	155/80-D-13	26	24	24	19	23
22	4011.1000	4011.1000.1220	PSS CAR	13	155/80-R-13	27	25	25	19	23
23	4011.1000	4011.1000.1230	PSS CAR	13	165/65-R-13	19	17	17	13	16
24	4011.1000	4011.1000.1240	PSS CAR	13	165/SR-13	19	17	17	13	16
25	4011.1000	4011.1000.1250	PSS CAR	13	165/70-SR-13	23	21	21	16	20

Valuation Officer  
Customs Valuation  
Custom House, Karachi

Valuation Officer  
Customs Valuation  
Custom House, Karachi

Valuation Officer  
Customs Valuation  
Custom House, Karachi

Valuation Officer  
Customs Valuation  
Custom House, Karachi

DIRECTOR  
CUSTOMS VALUATION  
KARACHI

S.No.	H.S.CODE	Proposed PCT for WeBOC	VEHICLE TYPE	RIM SIZE	TYRE SIZE	Japan	Int'l Brands MFG in other origins	India	China	All other origins
26	4011.1000	4011.1000.1260	PSS CAR	13	165/80-D-13	17	15	15	12	15
27	4011.1000	4011.1000.1270	PSS CAR	13	165/80-R-13	22	20	20	15	19
28	4011.1000	4011.1000.1280	PSS CAR	13	175/60-R-13	29	26	26	20	25
29	4011.1000	4011.1000.1290	PSS CAR	13	175/70-R-13	25	23	23	19	22
30	4011.1000	4011.1000.1300	PSS CAR	13	185/60-R-13	27	25	25	19	23
31	4011.1000	4011.1000.1310	PSS CAR	13	185/70-R-13	31	27	27	21	26
32	4011.1000	4011.1000.1320	PSS CAR	13	195/60-R-13	32	29	29	22	27
33	4011.1000	4011.1000.1330	PSS CAR	13	205/60-R-13	35	31	31	24	29
34	4011.1000	4011.1000.1340	PSS CAR	13	225/60-R-13	37	33	33	26	32
35	4011.1000	4011.1000.1350	PSS CAR	13	235/60-HR-13	52	47	47	36	44
36	4011.1000	4011.1000.1360	PSS CAR	13	560-13-4PR	17	15	15	12	14
37	4011.1000	4011.1000.1370	PSS CAR	13	615-13-4PR	15	13	13	10	12
38	4011.1000	4011.1000.1380	PSS CAR	13	645-13-4PR	17	16	16	12	15
39	4011.1000	4011.1000.1390	PSS CAR	14	155/65-R-14	22	19	19	15	18
40	4011.1000	4011.1000.1400	PSS CAR	14	165/60-R-14	23	21	21	16	19
41	4011.1000	4011.1000.1410	PSS CAR	14	165/65R14	23	21	21	16	19
42	4011.1000	4011.1000.1420	PSS CAR	14	165/70-SR-14	22	20	21	16	19
43	4011.1000	4011.1000.1430	PSS CAR	14	165/80-SR-14	27	24	24	19	23
44	4011.1000	4011.1000.1440	PSS CAR	14	175-SR-14	31	28	28	22	26
45	4011.1000	4011.1000.1450	PSS CAR	14	175/65-SR-14	24	22	22	17	21
46	4011.1000	4011.1000.1460	PSS CAR	14	175/65-R-14	23	21	21	16	20
47	4011.1000	4011.1000.1470	PSS CAR	14	175/70-R-14	28	25	25	20	24
48	4011.1000	4011.1000.1480	PSS CAR	14	175/80-R-14	29	26	26	20	25
49	4011.1000	4011.1000.1490	PSS CAR	14	185/SR-14	29	26	26	20	25
50	4011.1000	4011.1000.1500	PSS CAR	14	185/50-R-14	27	24	24	19	23
51	4011.1000	4011.1000.1510	PSS CAR	14	185/55-R-14	33	30	30	23	28
52	4011.1000	4011.1000.1520	PSS CAR	14	185/60-R-14	38	34	34	27	32
53	4011.1000	4011.1000.1530	PSS CAR	14	185/65-R-14	39	35	35	27	33
54	4011.1000	4011.1000.1540	PSS CAR	14	185/70-R-14	33	30	30	28	34
55	4011.1000	4011.1000.1550	PSS CAR	14	185/80-R-14	31	28	28	22	27
56	4011.1000	4011.1000.1560	PSS CAR	14	185/85-R-14	28	25	25	20	24
57	4011.1000	4011.1000.1570	PSS CAR	14	195/70-R-14	34	30	30	23	28

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S.No.	H.S.CODE	Proposed PCT for WeBOC	VEHICLE TYPE	RIM SIZE	TYRE SIZE	Japan	Int'l Brands MFG in other origins	India	China	All other origins
58	4011.1000	4011.1000.1580	PSS CAR	14	195/60-HR-14	33	34	34	26	32
59	4011.1000	4011.1000.1590	PSS CAR	14	195/65-R-14	38	33	31	28	29
60	4011.1000	4011.1000.1600	PSS CAR	14	205/60-R-14	35	31	31	24	29
61	4011.1000	4011.1000.1610	PSS CAR	14	205/70-HR-14	29	26	26	20	25
62	4011.1000	4011.1000.1620	PSS CAR	14	245/50-HR-14	54	49	49	38	46
63	4011.1000	4011.1000.1630	PSS CAR	14	750-14-6PR	33	29	29	23	28
64	4011.1000	4011.1000.1640	PSS CAR	15	185/55-R-15	36	33	33	25	31
65	4011.1000	4011.1000.1650	PSS CAR	15	185/60-R-15	32	29	29	22	27
66	4011.1000	4011.1000.1660	PSS CAR	15	185/80-R-15	34	31	31	24	29
67	4011.1000	4011.1000.1670	PSS CAR	15	195/45-R-15	32	29	29	23	28
68	4011.1000	4011.1000.1680	PSS CAR	15	195/50-R-15	32	29	29	23	28
69	4011.1000	4011.1000.1690	PSS CAR	15	195/55-R-15	32	29	29	23	28
70	4011.1000	4011.1000.1700	PSS CAR	15	195/60-HR-15	38	34	34	27	32
71	4011.1000	4011.1000.1710	PSS CAR	15	195/65-R-15	37	33	33	26	31
72	4011.1000	4011.1000.1720	PSS CAR	15	205/60-R-15	39	35	35	27	33
73	4011.1000	4011.1000.1730	PSS CAR	15	205/65-R-15	38	34	34	27	32
74	4011.1000	4011.1000.1740	PSS CAR	15	205/70-R-15	43	39	39	30	37
75	4011.1000	4011.1000.1750	PSS CAR	15	215/75-R-15	50	45	45	35	42
76	4011.1000	4011.1000.1760	PSS CAR	15	215/80-R-15	46	42	42	32	39
77	4011.1000	4011.1000.1770	PSS CAR	15	225/70-R-15	50	45	45	35	43
78	4011.1000	4011.1000.1780	PSS CAR	15	225/75-R-15	57	51	51	40	48
79	4011.1000	4011.1000.1790	PSS CAR	15	235/60-R-15	49	44	44	34	42
80	4011.1000	4011.1000.1800	PSS CAR	15	185/65-R-15	26	24	24	18	22
81	4011.1000	4011.1000.1810	PSS CAR	15	275/60-HR-15	62	56	56	43	53
82	4011.1000	4011.1000.1820	PSS CAR	16	195/45-R-16	34	31	31	24	29
83	4011.1000	4011.1000.1830	PSS CAR	16	195/55-R-16	36	32	32	25	31
84	4011.1000	4011.1000.1840	PSS CAR	16	195/60-R-16	36	32	32	25	31
85	4011.1000	4011.1000.1850	PSS CAR	16	205/50-ZR-16	39	35	35	27	33
86	4011.1000	4011.1000.1860	PSS CAR	16	205/50-R-16	45	40	40	31	38
87	4011.1000	4011.1000.1870	PSS CAR	16	205/55-R-16	44	40	40	31	38
88	4011.1000	4011.1000.1880	PSS CAR	16	205/60-R-16	49	44	44	35	42
89	4011.1000	4011.1000.1890	PSS CAR	16	215/55-ZR-16	52	46	46	36	44

Valuation Office  
Customs Valuation  
Karachi

Appraiser  
Customs Valuation  
Karachi

Director  
Customs Valuation  
Karachi

Director  
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Karachi

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KARACHI

S.No.	H.S.CODE	Proposed PCT for WeBOC	VEHICLE TYPE	RIM SIZE	TYRE SIZE	Japan	Int'l Brands MFG in other origins	India	China	All other origins
90	4011.1000	4011.1000.1900	PSS CAR	16	215/60-R-16	49	44	44	35	42
91	4011.1000	4011.1000.1910	PSS CAR	16	225/55-ZR-16	44	40	40	31	38
92	4011.1000	4011.1000.1920	PSS CAR	16	225/60-R-16	57	51	51	40	48
93	4011.1000	4011.1000.1930	PSS CAR	16	225/75-R-16	85	77	77	60	73
94	4011.1000	4011.1000.1940	PSS CAR	16	235/60-ZR-16	80	72	72	56	68
95	4011.1000	4011.1000.1950	PSS CAR	16	245/75-R-16	82	74	74	58	70
96	4011.1000	4011.1000.1960	PSS CAR	17	205/40-ZR-17	49	44	44	35	42
97	4011.1000	4011.1000.1970	PSS CAR	17	205/45R17	50	45	45	36	43
98	4011.1000	4011.1000.1980	PSS CAR	17	205/50-ZR-17	52	46	46	36	44
99	4011.1000	4011.1000.1990	PSS CAR	17	205/70-ZR-17	47	43	43	33	40
100	4011.1000	4011.1000.2000	PSS CAR	17	215/40-ZR-17	49	44	44	34	42
101	4011.1000	4011.1000.2010	PSS CAR	17	215/45-ZR-17	49	44	44	35	42
102	4011.1000	4011.1000.2020	PSS CAR	17	215/50-ZR-17	44	40	40	31	38
103	4011.1000	4011.1000.2030	PSS CAR	17	215/55R17	45	41	41	32	39
104	4011.1000	4011.1000.2040	PSS CAR	17	225/45-ZR-17	53	47	47	37	45
105	4011.1000	4011.1000.2050	PSS CAR	17	225/50-ZR-17	56	50	50	39	47
106	4011.1000	4011.1000.2060	PSS CAR	17	225/55-ZR-17	59	53	53	41	50
107	4011.1000	4011.1000.2070	PSS CAR	17	245/45R17	57	51	51	40	48
108	4011.1000	4011.1000.2080	PSS CAR	18	225/40-ZR-18	57	51	51	40	48
109	4011.1000	4011.1000.2090	PSS CAR	18	225/45-ZR-18	58	52	52	40	49
110	4011.1000	4011.1000.2100	PSS CAR	18	235/45R18	59	53	53	41	50
111	4011.1000	4011.1000.2110	PSS CAR	18	245/45-ZR-18	60	54	54	42	51

*[Signature]*  
 Additional Director  
 Customs Valuation  
 Customs House  
 Karachi

*[Signature]*  
 Principal Appraiser  
 Customs Valuation  
 Customs House  
 Karachi

*[Signature]*  
 Additional Director  
 Customs Valuation  
 Customs House  
 Karachi

*[Signature]*  
 Additional Director  
 Customs Valuation  
 Customs House  
 Karachi

*[Signature]*  
 Director  
 Customs Valuation  
 Karachi