



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

**DETERMINATION OF CUSTOMS VALUES OF OLD & USED AUTO PARTS
OF ALL ORIGINS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 711 / 2015)

No. Misc/29/2013-VIIIA

Dated: January 29th, 2015

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs values of Old & Used Auto Parts of all origins are determined as follows :-

1. **Description of the Valuation issue:** Customs values of all origins Old & Used Auto Parts were determined and notified vide Valuation Ruling No.D(V)Misc/1/2006, dated 03-11-2006 and its amendment dated 23-11-2006. Therefore, an exercise to determine the Customs values of the said old & used Auto Parts under Section 25A of the Customs Act,1969 was initiated to reflect their existing price trend.
2. **Method adopted to determine Customs values :** The Valuation Methods given in Section 25 of the Customs Act, 1969 were followed. The transaction value method under Sub-Section (1) of Section 25 *ibid* was found inapplicable because sufficient information was not available as per law. Identical / similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 *ibid* could not be relied upon as there were variation in values for old & used auto parts in question. Consequently, findings of market enquiry under deductive value method in terms of Section 25(7) of the Customs Act, 1969, were adopted to determine the Customs values of Old & Used Auto Parts readwith Fall Back Value Method in terms section of Sub Section (9) of Section 25 the Customs Act 1969.
3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 20-10-2014 and 11-11-2014 which were attended by the representatives of Sindh Auto Parts Scrap Importers & Dealers Association (SAPSAIDA) and other stakeholders.
4. **Customs values of all origins Old & Used Auto Parts :** All origin Old & Used Auto Parts *hereinafter specified* shall be assessed to duty / taxes at the following Customs values :-



S.No.	Description	PCT Heading	Proposed PCT Heading for WeBOC	Customs Values (C&F) USS/Per Pc
(1)	(2)	(3)	(4)	(5)
01.	6-Cylinder Old & Used Diesel Engines with Head and Gear Box	8408.2090	8408.2090.1000	650
02.	6-Cylinder Old & Used Diesel Engines without Head and Gear Box	8408.2090	8408.2090.1100	425
03.	4-Cylinder Petrol Engine without Gear Box	8408.2090	8408.2090.1200	110
04.	Gear Box for HTV	8708.4090	8708.4090.1000	90
05.	i) Differential 8-Studs & Above.	8708.5010	8708.5010.1000	i) 275
	ii) Differential 6-Studs			ii) 125
	iii) Differential less than 6-Studs			iii) 65
06.	Axel Shaft	8708.3010	8708.3010.1000	21
07.	Hub Cutting of HTV	8708.5010	8708.5010.1100	65
08.	Hub Cutting of LTV	8708.5010	8708.5010.1200	20
09.	Driving Shaft for LTV (3 Pes Set)	8708.5010	8708.5010.1300	10
10.	Axel Front	8708.3010	8708.3010.1100	10
11.	Chassis Frame for Truck cut into pieces	8708.2911	8708.2911.1000	500
12.	Rims for Truck	8708.7010	8708.7010.1000	25
13.	Rims of other small vehicles	8708.7010	8708.7010.1100	7
14.	Shock Absorber (LTV) per pair	8708.8010	8708.8010.1000	7
15.	Car Bumper all kinds	8708.1010	8708.1010.1000	10
16.	Hydraulic Jack for Cranes	8425.4200	8425.4200.1000	370
17.	Small Jack	8425.4200	8425.4200.1100	2.50
18.	Wheel Cap LTV	8708.9990	8708.9990.1000	1
19.	Motor Cycle Rim	8708.7010	8708.7010.1000	4
20.	Motor Cycle Engine	8711.0901	8711.0901.1000	30
21.	Scooter Tyre with Rim	8708.7010	8708.7010.1200	5
22.	Motor Cycle Body	8707.9090	8707.9090.1000	70
23.	4-Cylinder Diesel Engine with Head & accessories without Gear Box	8408.2090	8408.2090.1000	155
24.	3-Cylinder Diesel Engine with accessories without	8408.2090	8408.2090.1100	130



	Gear Box			
25.	3-Cylinder Diesel Engine with Head	8408.2090	8408.2090.1200	90
26.	6-Cylinder Petrol Engine Old & Used with accessories without Gear Box	8408.2090	8408.2090.1300	160
27.	6-Cylinder Petrol Engine without Head	8408.2090	8408.2090.1400	130
28.	4-Cylinder Petrol Engine without Head and accessories, without Gear Box	8408.2090	8408.2090.1500	90
29.	3-Cylinder Petrol Engine with all accessories without Gear Box	8408.2090	8408.2090.1600	100
30.	3-Cylinder Petrol Engines without Head	8408.2090	8408.2090.1700	75
31.	Engine Head per Cylinder	8708.9990	8708.9990.1000	8
32.	Differential Cutting for LTV	8708.5010	8708.5010.1400	55
33.	Driving Shaft for HTV (3 Pcs Set)	8708.5010	8708.5010.1500	25
34.	Ball Joint	8708.2949	8708.2949.1000	3
35.	Wind Screen for Car/ Wagon	8708.2939	8708.2939.1000	16
36.	Wind Screen for Truck	8708.2939	8708.2939.1100	30
37.	Radiator for Truck	8708.9990	8708.9990.1000	25
38.	Radiator for Car	8708.9990	8708.9990.1000	10
39.	Steering Box	8708.9410	8708.9410.1000	15
40.	Steering Wheel with Column	8708.9410	8708.9410.1000	5
41.	Dash Board for Car with all provisions	8708.9990	8708.9990.1000	35
42.	Dash Board (Simple) without provisions	8708.9990	8708.9990.1100	25
43.	Dash Board for Wagon / Truck	8708.9990	8708.9990.1200	25
44.	Shock Absorber (HTV) per pair	8708.9942	8708.9942.1000	7
45.	Car Door	8708.2931	8708.2931.1000	20
46.	Car Seat (set of 3 Pcs)	8708.2945	8708.2945.1000	35
47.	Condensor	8415.9020	8415.9020.1000	13
48.	Side Beam for Hi-ACE	8708.2931	8708.2931.1100	15
49.	Hi-ACE Door	8708.2931	8708.2931.1200	14
50.	Hi-ACE Back Door	8708.2931	8708.2931.1300	25
		8708.1000	8708.1000.1000	13



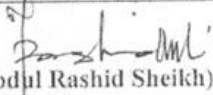
	Chassis & without any other accessories			
53.	Half Cut Hiace Show With Engine	8708.1090	8708.1090.1200	250
54.	Front Car Show without Engine	8708.1090	8708.1090.1300	250
55.	Front Cabin HTV	8708.1090	8708.1090.1400	575
56.	Front Cabin LTV	8708.1090	8708.1090.1500	275
57.	Car Roof	8708.2931	8708.2931.1400	27
58.	Back Light	8708.2933	8708.2933.1000	4
59.	Cam Shaft	8483.1011	8483.1011.1000	8
60.	Crown Wheel with Pinion (CWP HTV)	8483.1011	8483.1011.1000	35
61.	Crown Wheel with Pinion (CWP LTV)	8483.1011	8483.1011.1100	25
62.	Crank Shaft HTV	8483.1019	8483.1019.1100	35
63.	Crank Shaft LTV	8483.1019	8483.1019.1000	20
64.	Back Light Assy	8708.9936	8708.9936.1000	3
65.	Brake Drum	8708.3039	8708.3039.1000	8
66.	Oil Box for Steering	8708.9934	8708.9934.1000	4
67.	Differential Tube HTV	8708.5090	8708.5090.1000	120
68.	Differential Tube LTV	8708.5090	8708.5090.1000	50
69.	Rear Window Dumper	8708.9990	8708.9990.1000	8
70.	Speedo Meter	9029.2013	9029.2013.1000	3
71.	Side Mirror Power	7009.1010	7009.1010.1000	6
72.	Head Light Assy	8708.2931	8708.2931.1200	5
73.	Steering Box	8708.9410	8708.9410.1500	5
74.	Axel Knob Cutting	8708.9990	8708.9990.1000	3
75.	Coil Spring	8708.2911	8708.2911.1000	1
76.	Universal Joint	8483.6092	8483.6092.1000	1.40
77.	Car Compressor	8708.9990	8708.9990.1000	11
78.	Auto Fan	8708.2912	8708.2912.1300	3
79.	Clutch Plate	8708.9310	8708.9310.1000	3
80.	Pressure Plate	8708.9310	8708.9310.1000	7
81.	Manifolds	8708.7911	8708.7911.1100	3.50
82.	Universal Cross	8483.6092	8483.6092.1000	4
83.	Nozzel Diesel	8708.9931	8708.9931.1000	1/100 Pcs
84.	Fuel Injection Pump	8413.1303	8413.1303.1000	7
85.	Break Assy HTV	8708.9990	8708.9990.1400	20
86.	A.C. Compressor HTV	8708.9990	8708.9990.1500	24
87.	Front Axle with Side Hub	8708.3910	8708.3910.1000	60
88.	Water Bodies	8708.9912	8708.9912.1000	3
89.	Special Transmission Gear (Small)	8708.9912	8708.9912.1100	32
90.	Front Suspension	8708.8010	8708.8010.1000	15
91.	Break Booster	8708.9990	8708.9990.1600	8
92.		8708.9990	8708.9990.1700	4



95.	Spring Leave	8708.2911	8708.2911.1100	5
96.	Gear Box for L.T.V.	8483.4090	8483.4090.1100	30

Note : The total value of the consignment of Old & Used Auto Parts should not be assessed below US\$ 0.40/Kg.

5. 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 consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **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-Section (1) or (3) of Section 25A of the Customs Act, 1969 as stipulated under Section 25A(4) ibid.
7. **Revision of the value determined vide this Valuation Ruling :** 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 issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.
9. **This Ruling supersedes Valuation Ruling No.D(V)Misc/1/2006, dated 03-11-2006 and its amendment dated 23-11-2006.**


 (Abdul Rashid Sheikh)
 Director

Copy for information to :-

1. Member (Customs), F.B.R, Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Minje-Darya Road, Lahore.
9. Director General, Post Clearance Audit, Islamabad.
10. Directors, Intelligence & Investigation- FBR, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
11. The Project Director WeBOC, 11th Floor, Custom House, Karachi.
12. The Additional Director, Customs Valuation, Camp Office, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading and deleting the Valuation Ruling No.D(V)Misc/1/2006, dated 03-11-2006 and its amendment dated 23-11-2006 in One Customs & WeBOC database, on the date of issue of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. CIO, Customs Valuation, Karachi.
21. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisal, 1st floor, Custom House, Karachi.
22. Gens/IT/c