



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

The Collector of Customs, Collectorates of Customs Appraisalment (East / West) / Port Qasim / Enforcement and Compliance, JIAP, Karachi / (Appraisalment and Facilitation / Enforcement and Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisalment and Facilitation Peshawar / Gwadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim) / Transit Trade (Karachi).

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

(VALUATION RULING NO 1543 /2021)

C. No. Misc/08/2005-III/558.

Dated 03-08-2021

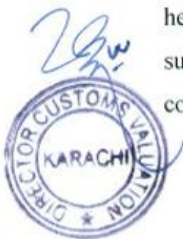
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the custom values of Tyres & Tubes of Passenger Cars are determined as follows:

2. Background of the valuation issue: Earlier the customs values of tyres & tubes of different types and sizes including those of Passenger Cars were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1318/2018 dated 30-08-2018. 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 the customs values of subject goods in light of existing international market prices.

3. Stakeholders' participation in determination of Customs values: Meeting with all stakeholders, trade bodies including representatives of clearance Collectorates were held in this Directorate General on 22-04-2021. The importers/stakeholders were requested to submit their proposals/suggestions as well as following documents before or during the course of stakeholders' meeting so that Customs values could be determined:

- Invoices of import during last three months showing factual values
- Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. The meeting was attended by importers and stakeholders and their points of view were heard in detail to arrive at custom values of subject goods. During the meeting M/s Pakistan Tyre Importers and Dealers Association (PTIDA) informed that international market



has showed a mixed trend of prices over the period of time and submitted their proposed prices accordingly, but no supportive documents were submitted in this regard. While the M/s The General Tyre and Rubber Company of Pakistan Ltd. was stressing the point of view that due to rise in prices of rubber in international market, prices for tyre and tubes have also increased.

5. Methods Adopted to Determine Customs Values: Valuation methods provided in Section 25 of the Customs Act, 1969, were duly applied in their regular sequential order to arrive at customs value of subject goods. The Transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable because no substantial documents were provided by the stakeholders to prove that their declared values were true transactional values. Moreover, different values were declared by different importers for same product according to different origins. 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 qualities and quantities of commercial level etc. Information available hence found inappropriate. In line with statutory sequential order of section 25, this office conducted market inquiries using deductive value methods under sub-section (7) of Section 25 of the Customs Act, 1969, wide ranges of prices were observed for some items depends upon variety/quality/count etc. and location of market. Hence this method of valuation could not be relied upon due to aforesaid reasons. Therefore, valuation method vide Section 25(8) of the Customs Act, 1969, was examined for valuation but the same also could not be applied due to non availability of conversion and processing cost of exporting country. Finally, clearance data, market information, proposal from importers and international prices through internet were examined thoroughly and the information so gathered were utilized and analyzed for determination of Custom Values of Tyres and Tubes of Passenger Cars under Section 25(9) of the Customs Act, 1969.

6. Customs values for Tyres and Tubes-I (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:**

- 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" 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 General.*
- iv) *If tyres and tubes having specifications other than those mentioned in the valuation ruling are imported, the Collectrates may assess the goods under*

Section 25-A 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 or higher evidential data is available of stipulated period 90 days, the assessing officers shall apply those values in terms of sub-Section (1) of Section 25 of the Customs Act, 1969, and the same may be communicated to this Directorate General forthwith. In case of consignment imported by air, the assessing officer shall take into account the difference between air freight and sea freight while applying the customs values determined in this Ruling.

8. **Validity of 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 (4) 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, before the Director General, Directorate General of Customs Valuation, 7th 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 Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purpose 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 ruling supersedes the Valuation Ruling No. 1318/2018 dated 30.08.2018***


(Shafique Ahmad Latki)
Director

Copy for information to: -

- 1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.

Tyre & Tube (Passenger Cars)

Annex-A (Pages:01-04) to Valuation Rating No:						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	China	All other origins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(09)	(10)
1	4011.1000	4011.1000.1010	PSS CAR	12	135/SR-12	20	18	14	17
2	4011.1000	4011.1000.1020	PSS CAR	12	135/80-SR-12	17	15	12	14
3	4011.1000	4011.1000.1030	PSS CAR	12	145SR12	21	19	15	18
4	4011.1000	4011.1000.1040	PSS CAR	12	145/70-SR-12	20	18	14	17
5	4011.1000	4011.1000.1050	PSS CAR	12	145/80R12	23	20	16	19
6	4011.1000	4011.1000.1060	PSS CAR	12	155/SR-12	21	19	15	18
7	4011.1000	4011.1000.1070	PSS CAR	12	155/65-R-12	21	19	15	18
8	4011.1000	4011.1000.1080	PSS CAR	12	155/70-R-12	24	22	17	21
9	4011.1000	4011.1000.1090	PSS CAR	12	155/80-R-12	23	20	16	19
10	4011.1000	4011.1000.1100	PSS CAR	12	155/80-D-12	20	18	14	17
11	4011.1000	4011.1000.1110	PSS CAR	12	155/85-D-12	21	19	15	18
12	4011.1000	4011.1000.1120	PSS CAR	12	165/70-R-12	27	24	19	23
13	4011.1000	4011.1000.1130	PSS CAR	12	175/70-R-12	23	20	16	19
14	4011.1000	4011.1000.1140	PSS CAR	12	565-12-4PR	20	18	14	17
15	4011.1000	4011.1000.1150	PSS CAR	12	595-12-4PR	23	20	16	19
16	4011.1000	4011.1000.1160	PSS CAR	12	600-12-4PR	23	20	16	19
17	4011.1000	4011.1000.1170	PSS CAR	13	145/80R13	26	23	18	22
18	4011.1000	4011.1000.1180	PSS CAR	13	145/95-D-13	23	20	16	19
19	4011.1000	4011.1000.1190	PSS CAR	13	155/SR-13	27	24	19	23
20	4011.1000	4011.1000.1200	PSS CAR	13	155/65-R-13	27	24	19	23
21	4011.1000	4011.1000.1210	PSS CAR	13	155/70-R-13	31	28	22	27
22	4011.1000	4011.1000.1220	PSS CAR	13	155/80-D-13	30	27	21	25
23	4011.1000	4011.1000.1230	PSS CAR	13	155/80-R-13	30	27	21	25
24	4011.1000	4011.1000.1240	PSS CAR	13	165/65-R-13	24	22	17	21
25	4011.1000	4011.1000.1250	PSS CAR	13	165/SR-13	24	22	17	21
26	4011.1000	4011.1000.1260	PSS CAR	13	165/70-SR-13	27	24	19	23
27	4011.1000	4011.1000.1270	PSS CAR	13	165/80-D-13	20	18	14	17
28	4011.1000	4011.1000.1280	PSS CAR	13	165/80-R-13	26	23	18	22
29	4011.1000	4011.1000.1290	PSS CAR	13	175/60-R-13	34	31	24	29
30	4011.1000	4011.1000.1300	PSS CAR	13	175/70-R-13	33	29	23	28
31	4011.1000	4011.1000.1310	PSS CAR	13	185/60-R-13	31	28	22	27
32	4011.1000	4011.1000.1320	PSS CAR	13	185/70-R-13	38	35	27	33

Shahdad Khan Mari
Principal Appraiser

Deputy Director
Directorate General
Customs Valuation, Karachi

Additional Director
Directorate General
Customs Valuation, Karachi

Director
Customs Valuation
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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	China	All other origins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(09)	(10)
33	4011.1000	4011.1000.1330	PSS CAR	13	195/60-R-13	36	32	25	30
34	4011.1000	4011.1000.1340	PSS CAR	13	205/60-R-13	40	36	28	34
35	4011.1000	4011.1000.1350	PSS CAR	13	225/60-R-13	43	38	30	36
36	4011.1000	4011.1000.1360	PSS CAR	13	235/60-HR-13	60	54	42	51
37	4011.1000	4011.1000.1370	PSS CAR	13	560-13-4PR	18	17	13	16
38	4011.1000	4011.1000.1380	PSS CAR	13	615-13-4PR	17	15	12	15
39	4011.1000	4011.1000.1390	PSS CAR	13	645-13-4PR	20	18	14	17
40	4011.1000	4011.1000.1400	PSS CAR	14	155/65-R-14	24	22	17	21
41	4011.1000	4011.1000.1410	PSS CAR	14	165/60-R-14	26	23	18	22
42	4011.1000	4011.1000.1420	PSS CAR	14	165/65R14	27	24	19	23
43	4011.1000	4011.1000.1430	PSS CAR	14	165/70-SR-14	26	23	18	22
44	4011.1000	4011.1000.1440	PSS CAR	14	165/80-SR-14	31	28	22	27
45	4011.1000	4011.1000.1450	PSS CAR	14	175-SR-14	36	32	25	30
46	4011.1000	4011.1000.1460	PSS CAR	14	175/65-SR-14	27	24	19	23
47	4011.1000	4011.1000.1470	PSS CAR	14	175/65-R-14	27	24	19	23
48	4011.1000	4011.1000.1480	PSS CAR	14	175/70-R-14	31	28	22	27
49	4011.1000	4011.1000.1490	PSS CAR	14	175/80-R-14	33	29	23	28
50	4011.1000	4011.1000.1500	PSS CAR	14	185/SR-14	33	29	23	28
51	4011.1000	4011.1000.1510	PSS CAR	14	185/50-R-14	31	28	22	27
52	4011.1000	4011.1000.1520	PSS CAR	14	185/55-R-14	38	35	27	33
53	4011.1000	4011.1000.1530	PSS CAR	14	185/60-R-14	44	40	31	37
54	4011.1000	4011.1000.1540	PSS CAR	14	185/65-R-14	41	37	29	35
55	4011.1000	4011.1000.1550	PSS CAR	14	185/70-R-14	43	38	30	36
56	4011.1000	4011.1000.1560	PSS CAR	14	185/80-R-14	36	32	25	30
57	4011.1000	4011.1000.1570	PSS CAR	14	185/85-R-14	33	29	23	28
58	4011.1000	4011.1000.1580	PSS CAR	14	195/70-R-14	38	35	27	33
59	4011.1000	4011.1000.1590	PSS CAR	14	195/60-HR-14	43	38	30	36
60	4011.1000	4011.1000.1600	PSS CAR	14	195/65-R-14	45	41	32	39
61	4011.1000	4011.1000.1610	PSS CAR	14	205/60-R14	40	36	28	34
62	4011.1000	4011.1000.1620	PSS CAR	14	205/70-HR-14	33	29	23	28
63	4011.1000	4011.1000.1630	PSS CAR	14	245/50-HR-14	62	56	44	53
64	4011.1000	4011.1000.1640	PSS CAR	14	750-14-6PR	37	33	26	31
65	4011.1000	4011.1000.1650	PSS CAR	15	165/65R15	33	29	23	28
66	4011.1000	4011.1000.1660	PSS CAR	15	175/65R15	36	32	25	30
67	4011.1000	4011.1000.1670	PSS CAR	15	185/55-R-15	41	37	29	35
68	4011.1000	4011.1000.1680	PSS CAR	15	185/60-R-15	37	33	26	31

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(09)	(10)
69	4011.1000	4011.1000.1690	PSS CAR	15	185/80-R-15	40	36	28	34
70	4011.1000	4011.1000.1700	PSS CAR	15	195/45-R-15	37	33	26	31
71	4011.1000	4011.1000.1710	PSS CAR	15	195/50-R-15	37	33	26	31
72	4011.1000	4011.1000.1720	PSS CAR	15	195/55-R-15	37	33	26	31
73	4011.1000	4011.1000.1730	PSS CAR	15	195/60-HR-15	44	40	31	37
74	4011.1000	4011.1000.1740	PSS CAR	15	195/65-R-15	47	42	33	40
75	4011.1000	4011.1000.1750	PSS CAR	15	205/60-R-15	44	40	31	37
76	4011.1000	4011.1000.1760	PSS CAR	15	205/65-R-15	48	44	34	41
77	4011.1000	4011.1000.1770	PSS CAR	15	205/70-R-15	50	45	35	42
78	4011.1000	4011.1000.1780	PSS CAR	15	215/75-R-15	57	51	40	48
79	4011.1000	4011.1000.1790	PSS CAR	15	215/80-R-15	53	47	37	45
80	4011.1000	4011.1000.1800	PSS CAR	15	225/70-R-15	58	52	41	50
81	4011.1000	4011.1000.1810	PSS CAR	15	225/75-R-15	65	59	46	56
82	4011.1000	4011.1000.1820	PSS CAR	15	235/60-R-15	57	51	40	48
83	4011.1000	4011.1000.1830	PSS CAR	15	185/65-R-15	37	33	26	31
84	4011.1000	4011.1000.1840	PSS CAR	15	275/60-HR-15	71	64	50	60
85	4011.1000	4011.1000.1850	PSS CAR	16	195/45-R-16	40	36	28	34
86	4011.1000	4011.1000.1860	PSS CAR	16	195/55-R-16	41	37	29	35
87	4011.1000	4011.1000.1870	PSS CAR	16	195/60-R-16	41	37	29	35
88	4011.1000	4011.1000.1880	PSS CAR	16	205/50-ZR-16	44	40	31	37
89	4011.1000	4011.1000.1890	PSS CAR	16	205/50-R-16	51	46	36	44
90	4011.1000	4011.1000.1900	PSS CAR	16	205/55-R-16	51	46	36	44
91	4011.1000	4011.1000.1910	PSS CAR	16	205/60-R-16	57	51	40	48
92	4011.1000	4011.1000.1920	PSS CAR	16	215/55-ZR-16	58	52	41	50
93	4011.1000	4011.1000.1930	PSS CAR	16	215/60-R-16	57	51	40	48
94	4011.1000	4011.1000.1940	PSS CAR	16	225/55-ZR-16	51	46	36	44
95	4011.1000	4011.1000.1950	PSS CAR	16	225/60-R-16	65	59	46	56
96	4011.1000	4011.1000.1960	PSS CAR	16	225/75-R-16	98	88	69	83
97	4011.1000	4011.1000.1970	PSS CAR	16	235/60-ZR-16	92	83	65	79
98	4011.1000	4011.1000.1980	PSS CAR	16	245/75-R-16	94	84	66	80
99	4011.1000	4011.1000.1990	PSS CAR	17	205/40-ZR-17	57	51	40	48
100	4011.1000	4011.1000.2000	PSS CAR	17	205/45R17	58	52	41	50
101	4011.1000	4011.1000.2010	PSS CAR	17	205/50-ZR-17	58	52	41	50
102	4011.1000	4011.1000.2020	PSS CAR	17	205/70-ZR-17	54	49	38	46
103	4011.1000	4011.1000.2030	PSS CAR	17	215/40-ZR-17	55	50	39	47
104	4011.1000	4011.1000.2040	PSS CAR	17	215/45-ZR-17	57	51	40	48

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(09)	(10)
105	4011.1000	4011.1000.2050	PSS CAR	17	215/50-ZR-17	53	47	37	45
106	4011.1000	4011.1000.2060	PSS CAR	17	215/55R17	53	47	37	45
107	4011.1000	4011.1000.2070	PSS CAR	17	225/45-ZR-17	60	54	42	51
108	4011.1000	4011.1000.2080	PSS CAR	17	225/50-ZR-17	64	58	45	54
109	4011.1000	4011.1000.2090	PSS CAR	17	225/55-ZR-17	67	60	47	57
110	4011.1000	4011.1000.2100	PSS CAR	17	225/60R17	72	65	51	62
111	4011.1000	4011.1000.2110	PSS CAR	17	235/45R17	64	58	45	54
112	4011.1000	4011.1000.2120	PSS CAR	17	235/55R17	65	59	46	56
113	4011.1000	4011.1000.2130	PSS CAR	17	245/45R17	65	59	46	56
114	4011.1000	4011.1000.2140	PSS CAR	18	225/40-ZR-18	65	59	46	56
115	4011.1000	4011.1000.2150	PSS CAR	18	225/45-ZR-18	65	59	46	56
116	4011.1000	4011.1000.2160	PSS CAR	18	235/40R18	65	59	46	56
117	4011.1000	4011.1000.2170	PSS CAR	18	235/45R18	67	60	47	57
118	4011.1000	4011.1000.2180	PSS CAR	18	235/50R18	65	59	46	56
119	4011.1000	4011.1000.2190	PSS CAR	18	235/55R18	57	51	40	48
120	4011.1000	4011.1000.2200	PSS CAR	18	245/40R18	67	60	47	57
121	4011.1000	4011.1000.2210	PSS CAR	18	245/45-ZR-18	68	61	48	58
122	4011.1000	4011.1000.2220	PSS CAR	19	235/35R19	64	58	45	54
123	4011.1000	4011.1000.2230	PSS CAR	19	245/40R19	71	64	50	60

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