



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

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

DETERMINATION OF CUSTOMS VALUES TYRES & TUBES- II (LIGHT TRUCK & TRUCK/ BUS) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO 1544 /2021)

C. No. Misc/08/2005-III/ 559.

Dated: 23-08-2021

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the custom values of Tyres & Tubes of Light Truck & Truck/ Bus 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 Light Truck & Truck/ Bus were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1319/2018 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 & Tubes of Light Truck & Truck/ Bus under Section 25(9) of the Customs Act, 1969.

6. **Customs values for Tyres and Tubes-II (Light Truck & Truck/ Bus)- 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) *Where only tyres are imported other than tubeless, depreciation of 6% shall be allotted on Ruling value. Conversely, if tube of a tyre specified in the ruling is imported, the values 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" 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 General.*
- 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 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. -

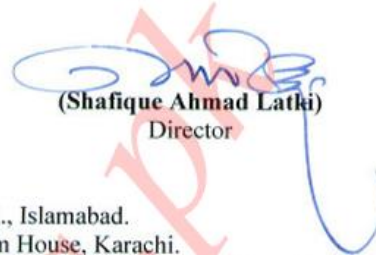


9. **Revision of the Value Determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom 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. 1319/2018 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 (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 Chief Collector of Customs, (Enforcement), Custom House, Quetta.
- 8) The Director General, Intelligence and Investigation-FBR, Islamabad.
- 9) The Director General, PCA& Internal Audit, Karachi.
- 10) The Director General, IOCO, Karachi
- 11) The Director General, Transit Trade, Custom House Karachi
- 12) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 13) The Director, Transit Trade, Custom House Karachi
- 14) The Director, Directorate of Customs Valuation, Lahore.
- 15) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 16) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 17) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 18) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 19) The Webmaster, Federal Board of Revenue, Islamabad.
- 20) Guard File.

Tyre & Tube (Light Truck & Truck / Bus)

Annex-A (Pages:01-03) to Valuation Ruling No: _____ Dated: _____						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)	(9)	(10)
1	4011.2011	4011.2011.1010	LIGHT TRUCK RADIAL	12	145-R12C-8PR	18	17	13	16
2	4011.2019	4011.2019.1010	LIGHT TRUCK	10	480-10/500-10/8PR	16	15	11	14
3	4011.2011	4011.2011.1020	LIGHT TRUCK RADIAL	12	155R12/8 PRC	20	18	14	17
4	4011.2019	4011.2019.1020	LIGHT TRUCK	12	450-12-8PR	18	16	13	15
5	4011.2019	4011.2019.1030	LIGHT TRUCK	12	500-12-6PR	20	18	14	17
6	4011.2019	4011.2019.1040	LIGHT TRUCK	12	500-12-8PR	23	21	16	19
7	4011.2011	4011.2011.1030	LIGHT TRUCK RADIAL	13	165R13/8 PRC	26	23	18	22
8	4011.2019	4011.2019.1050	LIGHT TRUCK	13	600-13-8PR	22	20	15	19
9	4011.2011	4011.2011.1040	LIGHT TRUCK RADIAL	14	165R14/8 PRC	31	28	22	27
10	4011.2011	4011.2011.1050	LIGHT TRUCK RADIAL	14	185/R-14-8PR	43	38	30	36
11	4011.2011	4011.2011.1060	LIGHT TRUCK RADIAL	14	185/75R14-8PR	36	33	26	31
12	4011.2011	4011.2011.1070	LIGHT TRUCK RADIAL	14	195/R14-8PR	51	46	36	44
13	4011.2011	4011.2011.1080	LIGHT TRUCK RADIAL	14	195/75-R14-8PR	40	36	28	34
14	4011.2011	4011.2011.1090	LIGHT TRUCK RADIAL	14	205/75 R14C	48	44	34	41
15	4011.2011	4011.2011.1100	LIGHT TRUCK RADIAL	14	205/R14-8PR	45	41	32	39
16	4011.2011	4011.2011.1110	LIGHT TRUCK RADIAL	14	215/75 R14	50	45	35	42
17	4011.2011	4011.2011.1120	LIGHT TRUCK RADIAL	14	225/75R14	54	49	38	46
18	4011.2019	4011.2019.1060	LIGHT TRUCK	14	600-14-8PR	24	22	17	21
19	4011.2019	4011.2019.1070	LIGHT TRUCK	14	650-14-8PR	32	29	23	27
20	4011.2019	4011.2019.1080	LIGHT TRUCK	14	650-14-10PR	35	32	25	30
21	4011.2019	4011.2019.1090	LIGHT TRUCK	14	670-14-8PR	33	29	23	28
22	4011.2019	4011.2019.1100	LIGHT TRUCK	14	215-80-D14-8PR	53	48	38	45
23	4011.2011	4011.2011.1130	LIGHT TRUCK RADIAL	15	195-R15 / 8 PR	51	46	36	44
24	4011.2011	4011.2011.1140	LIGHT TRUCK RADIAL	15	10-R15-6PR	66	60	47	56
25	4011.2011	4011.2011.1150	LIGHT TRUCK RADIAL	15	11-R150-6PR	66	59	46	56
26	4011.2011	4011.2011.1160	LIGHT TRUCK RADIAL	15	195/70-R15C	41	37	29	35
27	4011.2011	4011.2011.1170	LIGHT TRUCK RADIAL	15	205/R15-6PR	46	42	33	40
28	4011.2011	4011.2011.1180	LIGHT TRUCK RADIAL	15	205/R15-8PR	50	45	35	43
29	4011.2011	4011.2011.1190	LIGHT TRUCK RADIAL	15	205/70R15C	54	49	38	46
30	4011.2011	4011.2011.1200	LIGHT TRUCK RADIAL	15	215/R15-8PR	53	48	37	45
31	4011.2011	4011.2011.1210	LIGHT TRUCK RADIAL	15	215/70R15C 8 PR	54	48	38	46
32	4011.2011	4011.2011.1220	LIGHT TRUCK RADIAL	15	215/75R15-6PR	54	48	38	46
33	4011.2011	4011.2011.1230	LIGHT TRUCK RADIAL	15	225/70R15	57	51	40	48
34	4011.2011	4011.2011.1240	LIGHT TRUCK RADIAL	15	235/75R15-6PR	59	53	41	50
35	4011.2011	4011.2011.1250	LIGHT TRUCK RADIAL	15	255/70R15	63	57	44	54
36	4011.2011	4011.2011.1260	LIGHT TRUCK RADIAL	15	265/70-R15	65	59	46	55
37	4011.2011	4011.2011.1270	LIGHT TRUCK RADIAL	15	265/75-R15	67	60	47	57
38	4011.2011	4011.2011.1280	LIGHT TRUCK RADIAL	15	30X9.50-R15-6PR	69	62	48	58
39	4011.2011	4011.2011.1290	LIGHT TRUCK RADIAL	15	31X10.50-R15-6PR	69	62	49	59

Ac-Valuer

Shahdad Khan Mari
Principal Appraiser

Deputy Director
Directorate General
Customs Valuation, Karachi

Additional Director
Directorate General
Customs Valuation, 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	China	All other origins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
40	4011.2019	4011.2019.1110	LIGHT TRUCK	15	600-15-8PR	40	36	28	34
41	4011.2019	4011.2019.1120	LIGHT TRUCK	15	700-15-8PR	49	44	34	41
42	4011.2019	4011.2019.1130	LIGHT TRUCK	15	750-15-12PR	55	50	39	47
43	4011.2011	4011.2011.1300	LIGHT TRUCK RADIAL	15	9-R15-6PR	57	51	40	48
44	4011.2019	4011.2019.1140	LIGHT TRUCK	15	GR-78-15	47	42	33	40
45	4011.2019	4011.2019.1150	LIGHT TRUCK	15	H-78-15-6PR	48	43	34	41
46	4011.2011	4011.2011.1310	LIGHT TRUCK RADIAL	16	205/80-R16-6PR	51	46	36	43
47	4011.2011	4011.2011.1320	LIGHT TRUCK RADIAL	16	205/85R16	60	54	42	51
48	4011.2011	4011.2011.1330	LIGHT TRUCK RADIAL	16	205/R16-6PR	54	49	38	46
49	4011.2011	4011.2011.1340	LIGHT TRUCK RADIAL	16	215/70 R16	47	42	33	40
50	4011.2011	4011.2011.1350	LIGHT TRUCK RADIAL	16	215/75 R16	51	46	36	44
51	4011.2011	4011.2011.1360	LIGHT TRUCK RADIAL	16	215/80-R16	51	46	36	43
52	4011.2011	4011.2011.1370	LIGHT TRUCK RADIAL	16	225/75R16-10PR	78	70	55	66
53	4011.2011	4011.2011.1380	LIGHT TRUCK RADIAL	16	235/85-R16-8PR	73	66	51	62
54	4011.2011	4011.2011.1390	LIGHT TRUCK RADIAL	16	245/70-R16	71	64	50	60
55	4011.2011	4011.2011.1400	LIGHT TRUCK RADIAL	16	265/70-R16	76	68	53	64
56	4011.2011	4011.2011.1410	LIGHT TRUCK RADIAL	16	275/70-R16	83	75	58	71
57	4011.2019	4011.2019.1160	LIGHT TRUCK	16	650-16-10PR	46	42	33	39
58	4011.2011	4011.2011.1420	LIGHT TRUCK RADIAL	16	650-R16-10PR	50	45	35	43
59	4011.2019	4011.2019.1170	LIGHT TRUCK	16	650-16-12PR	53	48	38	45
60	4011.2011	4011.2011.1430	LIGHT TRUCK Radial	16	650-R16-12PR	69	62	49	59
61	4011.2019	4011.2019.1180	LIGHT TRUCK	16	700-16-12PR	57	51	40	48
62	4011.2019	4011.2019.1190	LIGHT TRUCK	16	700-16-8PR	50	45	35	42
63	4011.2019	4011.2019.1200	LIGHT TRUCK	16	700-16-10PR	53	48	38	45
64	4011.2011	4011.2011.1440	LIGHT TRUCK RADIAL	16	700-R16-10PR	67	60	47	57
65	4011.2011	4011.2011.1450	LIGHT TRUCK RADIAL	16	700-R16-12PR	70	63	49	59
66	4011.2019	4011.2019.1210	LIGHT TRUCK	16	750-16-14PR	75	67	53	63
67	4011.2011	4011.2011.1460	LIGHT TRUCK RADIAL	16	750-R16-14PR	80	72	56	68
68	4011.2019	4011.2019.1220	LIGHT TRUCK	16	825-15-14PR	77	69	54	65
69	4011.2011	4011.2011.1470	LIGHT TRUCK RADIAL	16	825-R16-14PR	98	88	69	83
70	4011.2019	4011.2019.1230	LIGHT TRUCK	16	825-16-14PR	96	86	68	82
71	4011.2019	4011.2019.1240	LIGHT TRUCK	16	825-16-16PR	98	88	69	83
72	4011.2011	4011.2011.1480	LIGHT TRUCK RADIAL	16	825-R16-16PR	101	91	71	86
73	4011.2011	4011.2011.1490	LIGHT TRUCK RADIAL	17	215/60 R17	55	50	39	47
74	4011.2011	4011.2011.1500	LIGHT TRUCK RADIAL	17	215/75-R17.5-16PR	84	76	59	71
75	4011.2011	4011.2011.1510	LIGHT TRUCK RADIAL	17	225/70R17	66	59	46	56
76	4011.2011	4011.2011.1520	LIGHT TRUCK RADIAL	17	265/65R17	77	69	54	65
77	4011.2011	4011.2011.1530	LIGHT TRUCK RADIAL	17	275/65R17	86	77	60	73
78	4011.2011	4011.2011.1540	LIGHT TRUCK RADIAL	18	225/50 R18	55	50	39	47
79	4011.2011	4011.2011.1550	LIGHT TRUCK RADIAL	18	225/55R18	64	58	45	54
80	4011.2011	4011.2011.1560	LIGHT TRUCK RADIAL	18	235/40R18	69	62	49	59

Shahad Khan Mari
Principal Appraiser

Director
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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)	(9)	(10)
81	4011.2011	4011.2011.1570	LIGHT TRUCK RADIAL	18	255/55R18	74	66	52	63
82	4011.2011	4011.2011.1580	LIGHT TRUCK RADIAL	18	265/35R18	67	60	47	57
83	4011.2011	4011.2011.1590	LIGHT TRUCK RADIAL	18	265/60R18	81	73	57	69
84	4011.2011	4011.2011.1600	LIGHT TRUCK RADIAL	18	275/60R18	83	75	58	71
85	4011.2011	4011.2011.1610	LIGHT TRUCK RADIAL	18	285/60R18	89	80	63	76
86	4011.2011	4011.2011.1620	LIGHT TRUCK RADIAL	19	235/55R19	57	51	40	48
87	4011.2011	4011.2011.1630	LIGHT TRUCK RADIAL	19	255/55R19	90	82	64	77
88	4011.2011	4011.2011.1640	LIGHT TRUCK RADIAL	20	285/50R20	123	111	86	104
89	4011.2099	4011.2099.1000	TRUCK / BUS	20	825/20-14PR	114	102	80	97
90	4011.2091	4011.2091.1010	TRUCK / BUS Radial	20	825-R-20-14PR	118	106	83	100
91	4011.2099	4011.2099.1010	TRUCK / BUS	20	825-20-16PR	115	104	81	98
92	4011.2091	4011.2091.1020	TRUCK / BUS Radial	20	825-R-20-16PR	119	108	84	102
93	4011.2099	4011.2099.1020	TRUCK / BUS	20	900-20-14PR	151	136	106	128
94	4011.2091	4011.2091.1030	TRUCK / BUS Radial	20	900-R20-14PR	165	148	116	140
95	4011.2099	4011.2099.1030	TRUCK / BUS	20	900-20-16PR	152	137	107	129
96	4011.2091	4011.2091.1040	TRUCK / BUS Radial	20	900-R20-16PR	166	150	117	141
97	4011.2099	4011.2099.1040	TRUCK / BUS	20	1000-20-16PR	166	150	117	141
98	4011.2091	4011.2091.1050	TRUCK / BUS Radial	20	1000-R20-16PR	190	172	134	162
99	4011.2091	4011.2091.1060	TRUCK / BUS Radial	20	1000-R20-18PR	193	174	136	164
100	4011.2099	4011.2099.1050	TRUCK / BUS	20	1100-20-16PR	196	177	138	167
101	4011.2091	4011.2091.1070	TRUCK / BUS Radial	20	1100-R20-16PR	223	201	157	190
102	4011.2091	4011.2091.1080	TRUCK / BUS Radial	20	1100-R20-18PR	226	204	159	192
103	4011.2099	4011.2099.1060	TRUCK / BUS	20	1100-20-18PR	200	180	141	170
104	4011.2099	4011.2099.1070	TRUCK / BUS	20	1200-20-18PR	234	211	165	199
105	4011.2091	4011.2091.1090	TRUCK / BUS Radial	20	1200-R20-18PR	249	224	175	212
106	4011.2091	4011.2091.1100	TRUCK / BUS Radial	20	13.00 R 20 / 20	267	241	188	227
107	4011.2091	4011.2091.1110	TRUCK / BUS Radial	20	1400-R20-20PR	331	298	233	282
108	4011.2091	4011.2091.1120	TRUCK / BUS Radial	21	275/50R21	119	108	84	102
109	4011.2091	4011.2091.1130	TRUCK / BUS Radial	24	1200 R 24 / 18	334	301	235	284
110	4011.2091	4011.2091.1140	TRUCK / BUS Radial	19	265/70-R19.5	158	142	111	134
111	4011.2091	4011.2091.1150	TRUCK / BUS Radial	19	275/70R22.5	166	150	117	141
112	4011.2091	4011.2091.1160	TRUCK / BUS Radial	22	11 R 22.5 / 16	168	151	118	143
113	4011.2091	4011.2091.1170	TRUCK / BUS Radial	22	295/80R22.5	179	161	126	152
114	4011.2091	4011.2091.1180	TRUCK / BUS Radial	22	12-R22.5-18PR	209	188	147	178
115	4011.2091	4011.2091.1190	TRUCK / BUS Radial	22	13 R22.5/18	207	187	146	177
116	4011.2091	4011.2091.1200	TRUCK / BUS Radial	22	315/80 R22.5	220	198	155	187
117	4011.2091	4011.2091.1210	TRUCK / BUS Radial	22	385/65 R22.5-20	275	248	194	235

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Director
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