



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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The Collector of Customs, Model Customs Collectorates, Appraisalment and Facilitation (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 / Enforcement and Compliance Peshawar / Gwadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim).

**Determination of Customs Values of Wheel Rim (Alloy / Other than Alloy) under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1599/2022)

No. Reg-Misc/20/2010-VIIIA/VIII 1153

Dated: 15-02-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs values of Wheel Rim (Alloy/ other than Alloy) of Vehicles are determined as follows:

2. **Background of the Valuation Issue:** The Values of Wheel Rim (Alloy/ other than Alloy) of vehicles was issued under Section 25A of the Customs Act, 1969, vide Valuation Ruling No. 1528/2021 dated 02-04-2021. Being aggrieved by this Valuation Ruling, revision petitions was filed by some importers/traders under Section 25D of the Customs Act, 1969 before the Director General of Customs Valuation, Karachi. The competent authority vide Order-in-Revision No.36/2021 dated 21-10-2021 set aside the valuation ruling and the Director (Customs Valuation) , Karachi is ordered to undertake fresh exercise to determine the values of Wheel Rim (Alloy/Other than Alloy) through issuance of new Valuation Ruling under Section 25 of the Customs Act, 1969 on merits and in accordance with law after giving a fair opportunity of hearing to the petitioners(s)/stakeholders, therefore, an exercise was initiated in this Directorate General for the determination of customs values.
3. **Stakeholders' participation in determination of values:** Meetings were scheduled and held on 15-11-2021 & 29-11-2021 and which was attended by different stakeholders. The participants were requested to submit following documents before or during the course of meeting so that customs values could be determined: -
  - i. Invoices of imports during last three months showing factual value.
  - ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
  - iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
  - iv. 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 importers during the meeting were of the view of that the prices of the subject commodity have not increased in the international market. However, importers did not submit import invoices/sales tax invoices, representative samples, evidences and other relevant

