

36.	Spokes With Nipples (Un-Chromed)	8714.1020	8714.1020.1800	China	2.55 / Gross	2.10 / Gross
37.	Axle (Front Wheel)	8714.1020	8714.1020.1900	China	0.49 / Pc	0.38 / Pc
38.	Axle (Centre Pivot)	8714.1020	8714.1020.1900	China	0.54 / Pc	0.42 / Pc
39.	Axle (Rear Wheel)	8714.1020	8714.1020.1900	China	0.67 / Pc	0.52 / Pc
40.	Gear Lever (Gear Shift Pedal)	8714.1020	8714.1020.2000	China	0.47 / Pc	0.36 / Pc
41.	Hub Rubber / Drum Rubber (4PC Set)	8714.1090	8714.1090.1400	China	0.25 / 4 Pc Set	0.18 / 4 Pc Set
42.	Sprocket Panel (Buffer Body)	8714.1090	8714.1090.1500	China	1.07 / Pc	0.57 / Pc
43.	Clutch Boss (Outer Clutch)	8714.1090	8714.1090.1600	China	0.86 / Pc	0.45 / Pc
44.	Drive Plate	8714.1090	8714.1090.1700	China	0.94 / Pc	0.68 / Pc
45.	Brake Cam & Lever Shaft (Rear & Front)	8714.1020	8714.1020.2100	China	0.39 / Set	0.28 / Set
46.	Transmission Complete Assembly	8483.9030	8483.9030.1000	China	1.85 / Kg	1.45 / Kg

7. In cases, where declared 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-Section (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, 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 its issuance, 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 the Valuation Ruling, for the given description of goods, are applied by the concerned assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in this ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments

shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

11. This ruling supersedes *Valuation Ruling No. 1422/2019 dated 02-11-2019*.



(Fayaz Rasool Maken)
Director

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.