



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF TYRES & TUBES
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 812 / 2016)

No.Misc/08/2005-III

17924

Dated : January, 2016

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

2. **Background of the valuation issue:** Customs values of Tyres & Tubes were determined vide Valuation Ruling No.659/2014 dated 29.03.2014, followed by corrigenda dated 01.04.2014. The trade community was demanding revision in prices of this commodity owing to downward trend in prices of these goods in international market. Accordingly to ascertain the current prices prevailing in the international market, an exercise to determine the customs values of Tyres & Tubes were undertaken by this Directorate General.

3. **Stakeholder's participation in determination of Customs values:** Meetings with the stakeholders were held on 28.07.2015 & 13.01.2016. It was attended by commercial importers including office bearers of Pakistan Tyre Importers and Dealers Association (PTIDA). The participants were requested to submit the banking instrument through which the prices have been negotiated and finalized with the suppliers, import invoices showing its current trend in international market. The local manufacturers did not attend meeting despite many reminders. Managing Director of M/s. General Tyre and Rubber Company was specifically and separately asked by this Directorate to attend the meeting and provide documents so that fair import prices are determined for different types of tyres, but no response from their side was received. The representatives of MCC, Appraisement- East & West, Karachi attended the meetings. The MCC, Appraisement-East, MCC, Appraisement-West also submitted findings of the market enquiry conducted by the Collectorates in addition to market enquiry conducted by this Directorate General.

4. Similarly in order to ascertain the correct value, the importers were also requested to furnish Sales Tax Invoices showing the price on which they were selling it to end users. They were informed that purpose of asking for submission of Sales Tax Invoices was to assist the Directorate to work-out the correct C&F value through work-back method. On this, they showed reluctance, however, a few stray sales tax invoices were received. Their this attitude indicate that they were not passing on the benefit of the downward trend in prices in international market to the local consumers and were simply pocketing the whole difference in previous and current price of Tyres & Tubes in international market which is neither legally nor ethically and morally justifiable, as the common man is suffering from price hike despite downward trend in prices of



goods in international market. On the other hand importers only are reaping the benefit of price decline in international market. Another issue that was highlighted during this detailed analysis especially internet search showed that 15% difference in value of Japanese tyres vis-à-vis Indian origin tyres was on higher side as the quality difference in Japanese and Indian origin tyres is not so much, therefore, it has been revised to 10% in accordance with the exercise. Similarly difference in value of Chinese origin tyres vis-à-vis Japan origin tyres were also found on higher side, so it was reduced from 35% to 30%.

5. Method adopted to determine customs values: Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue in hand. Transaction value method under Sub-Section (1) of Section 25 of the Act, 1969, was found inapplicable because it is generally known to all that most of the invoices are manipulated/fabricated locally, hence, total reliance thereon cannot be made to ascertain the correct transactional value. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case which provided some reference value of the subject goods but the same could not be relied on due to the reason that the importers usually switch over to other type and verities of similar goods to avoid the Valuation Ruling. The information available was, therefore, not appropriate. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969 was also conducted by this Directorate, MCC, Appraisement-East/West and the Association which were also considered for determination of customs values of Tyres & Tubes. The computed method as provided under Section 25(8) of the Customs Act, 1969 could not be applied as the conversion costs from constituent material at the country of export were not available. Finally, import data obtained from PRAL was analyzed and international prices from various sources on internet were also checked. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of Tyres & Tubes have been determined under Section 25(9) of the Customs Act, 1969.

6. Customs Values of Tyres and Tubes : Customs values of Tyres & Tubes **hereinafter specified**, shall be assessed to duty/taxes on the Customs values mentioned against them as Annex-“A” (Page 01 to 07), which forms 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 25% higher than the normal tyre.*
 - ii) *Where only tyres are imported, other than tubeless, deduction of 5% shall be allowed on Ruling value.*
 - iii) *Value of tyres with different “Ply” shall be assessed by adding or subtracting from the determined value @ 5% Per Two Ply Rating.*
 - iv) *Discount of 5% is admissible for import of Tyres & Tubes through Land Route on C&F values determined by this Directorate General.*
7. 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.



8. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) 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 the 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 for redressal.
11. *This Valuation Ruling supersedes Valuation Ruling No.659/2014 dated 29.03.2014 and its corigendum dated 01.04.2014.*


(Manzoor Hussain Memon)
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 (Appraisement), 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, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st floor, PT&T Audit Building, Mauj-e-Darya Raod, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit, (Customs), Islamabad.
11. Director, Intelegence & Investigation, Karachi/Lahore/Islamabad/Quetta/Peshawar/Faisalabd.
12. Director, Customs Valuation (Camp Office), Custom House, Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in WeBOC and deleting the Valuation Ruling No.659/2014 dated 29.03.2014 and its amendment dated 01.04.2014.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chamber of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC,

Annexure A to VALUATION RULING No. 812/2016 DATED 28th JANUARY, 2016

S. NO	H.S.CODE WeBOC	Proposed PCT for END USE	END USE	RIM SIZE	TYRE SIZE	JAPAN	INT'L BRANDS MFG IN OTHER COUNTRIES.	INDIA	CHINA	ALL OTHER ORIGINS			
				1	2	3	4	5	6	7	8	9	10
1	4011.1000	4011.1000.1010	PSS CAR	12	135SR12	14.88	13.39	13.39	13.39	10.42	12.65		
2	4011.1000	4011.1000.1020	PSS CAR	12	135/80SR12	14.88	13.39	13.39	13.39	10.42	12.65		
3	4011.1000	4011.1000.1030	PSS CAR	12	145SR12	17.40	15.66	15.66	12.18	12.18	14.79		
4	4011.1000	4011.1000.1040	PSS CAR	12	145-R12C-8PR	13.87	12.48	12.48	9.71	9.71	11.79		
5	4011.1000	4011.1000.1050	PSS CAR	12	145/70SR12	14.88	13.39	13.39	10.42	10.42	12.65		
6	4011.1000	4011.1000.1060	PSS CAR	12	155SR12	17.06	15.35	15.35	11.94	11.94	14.50		
7	4011.1000	4011.1000.1070	PSS CAR	12	155/65-R12	17.65	15.89	15.89	12.36	12.36	15.00		
8	4011.1000	4011.1000.1080	PSS CAR	12	155/70-R12	19.00	17.10	17.10	13.30	13.30	16.15		
9	4011.1000	4011.1000.1090	PSS CAR	12	155/80-R12	19.80	17.82	17.82	13.86	13.86	16.83		
10	4011.1000	4011.1000.1100	PSS CAR	12	155/85D12	14.25	12.83	12.83	9.98	9.98	12.11		
11	4011.1000	4011.1000.1110	PSS CAR	12	165/70-R12	20.92	18.83	18.83	14.64	14.64	17.78		
12	4011.1000	4011.1000.1120	PSS CAR	12	175/70-R12	18.91	17.02	17.02	13.24	13.24	16.07		
13	4011.1000	4011.1000.1130	PSS CAR	12	565-12-4PR	16.44	14.80	14.80	11.51	11.51	13.97		
14	4011.1000	4011.1000.1140	PSS CAR	12	595-12-4PR	19.18	17.26	17.26	13.43	13.43	16.30		
15	4011.1000	4011.1000.1150	PSS CAR	12	600-12-4PR	19.28	17.35	17.35	13.50	13.50	16.39		
16	4011.1000	4011.1000.1160	PSS CAR	13	145/95D13	19.17	17.25	17.25	13.42	13.42	16.29		
17	4011.1000	4011.1000.1170	PSS CAR	13	155SR13	22.93	20.64	20.64	16.05	16.05	19.49		
18	4011.1000	4011.1000.1180	PSS CAR	13	155/65R13	23.00	20.70	20.70	16.10	16.10	19.55		
19	4011.1000	4011.1000.1190	PSS CAR	13	155/70R13	25.85	23.27	23.27	18.10	18.10	21.97		
20	4011.1000	4011.1000.1200	PSS CAR	13	155/80D13	16.09	14.48	14.48	11.26	11.26	13.68		
21	4011.1000	4011.1000.1210	PSS CAR	13	155/80R13	23.62	21.26	21.26	16.53	16.53	20.08		
22	4011.1000	4011.1000.1220	PSS CAR	13	165/65R13	18.54	16.69	16.69	12.98	12.98	15.76		
23	4011.1000	4011.1000.1230	PSS CAR	13	165SR13	18.29	16.46	16.46	12.80	12.80	15.55		
24	4011.1000	4011.1000.1240	PSS CAR	13	165/70SR13	22.15	19.94	19.94	15.51	15.51	18.83		
25	4011.1000	4011.1000.1250	PSS CAR	13	165/80D13	16.38	14.74	14.74	11.47	11.47	13.92		
26	4011.1000	4011.1000.1260	PSS CAR	13	165/80R13	21.01	18.91	18.91	14.71	14.71	17.86		
27	4011.1000	4011.1000.1270	PSS CAR	13	175/60R13	28.20	25.38	25.38	19.74	19.74	23.97		
28	4011.1000	4011.1000.1280	PSS CAR	13	175/70R13	24.83	22.35	22.35	17.38	17.38	21.11		
29	4011.1000	4011.1000.1290	PSS CAR	13	185/60R13	26.89	24.20	24.20	18.82	18.82	22.86		
30	4011.1000	4011.1000.1300	PSS CAR	13	185/70R13	30.76	27.68	27.68	21.53	21.53	26.15		
31	4011.1000	4011.1000.1310	PSS CAR	13	195/60R13	26.14	23.53	23.53	18.30	18.30	22.22		
32	4011.1000	4011.1000.1320	PSS CAR	13	205/60R13	32.87	29.58	29.58	23.01	23.01	27.94		
33	4011.1000	4011.1000.1330	PSS CAR	13	225/60R13	35.83	32.25	32.25	25.08	25.08	30.46		
34	4011.1000	4011.1000.1340	PSS CAR	13	235/60HR13	49.90	44.91	44.91	34.93	34.93	42.42		
35	4011.1000	4011.1000.1350	PSS CAR	13	560-13-4PR	16.15	14.54	14.54	11.31	11.31	13.73		
36	4011.1000	4011.1000.1360	PSS CAR	13	615-13-4PR	13.98	12.58	12.58	9.79	9.79	11.88		


Dr. M. Nadir Mehmood
 Additional Director
NASIR MEHMOOD
 Valuation Officer


ABDUL HAMEED
 Principal Appraiser
 Pakistan Customs
 KARACHI


Ch. Rizwan Hashmi
 Director, Valuation, Karachi
 Customs House, Karachi



S. No	H.S.CODE Proposed PCT for WeBOC	END USE	RIM SIZE	TYRE SIZE	JAPAN	INT'L BRANDS MFG IN OTHER COUNTRIES.	INDIA	CHINA	ALL OTHER ORIGINS	
37	4011.1000	4011.1000.1370	PSS CAR	13	645-13-4PR	16.80	15.12	15.12	11.76	14.28
38	4011.1000	4011.1000.1380	PSS CAR	14	155/65R14	29.15	26.24	26.24	20.41	24.78
39	4011.1000	4011.1000.1390	PSS CAR	14	165/60R14	21.85	19.67	19.67	15.30	18.57
40	4011.1000	4011.1000.1400	PSS CAR	14	165/70R14	21.85	19.67	19.67	15.30	18.57
41	4011.1000	4011.1000.1410	PSS CAR	14	165/80SR14	25.12	22.61	22.61	17.58	21.35
42	4011.1000	4011.1000.1420	PSS CAR	14	175SR14	29.93	26.94	26.94	20.95	25.44
43	4011.1000	4011.1000.1430	PSS CAR	14	175/65SR14	23.27	20.94	20.94	16.29	19.78
44	4011.1000	4011.1000.1440	PSS CAR	14	175/65R14	22.14	19.93	19.93	15.50	18.82
45	4011.1000	4011.1000.1450	PSS CAR	14	175/70R14	26.82	24.14	24.14	18.77	22.80
46	4011.1000	4011.1000.1460	PSS CAR	14	175/80R14	27.97	25.17	25.17	19.58	23.77
47	4011.1000	4011.1000.1470	PSS CAR	14	185SR14	27.99	25.19	25.19	19.59	23.79
48	4011.1000	4011.1000.1480	PSS CAR	14	185/50R14	25.87	23.28	23.28	18.11	21.99
49	4011.1000	4011.1000.1490	PSS CAR	14	185/55R14	32.22	29.00	29.00	22.55	27.39
50	4011.1000	4011.1000.1500	PSS CAR	14	185/60R14	39.03	35.13	35.13	27.32	33.18
51	4011.1000	4011.1000.1510	PSS CAR	14	185/65R14	32.17	28.95	28.95	22.52	27.34
52	4011.1000	4011.1000.1520	PSS CAR	14	185/70R14	33.00	29.70	29.70	23.10	28.05
53	4011.1000	4011.1000.1530	PSS CAR	14	185/80R14	30.31	27.28	27.28	21.22	25.76
54	4011.1000	4011.1000.1540	PSS CAR	14	185/85R14	27.29	24.56	24.56	19.10	23.20
55	4011.1000	4011.1000.1550	PSS CAR	14	195/70R14	40.63	36.57	36.57	28.44	34.54
56	4011.1000	4011.1000.1560	PSS CAR	14	195/60HR14	32.66	29.39	29.39	22.86	27.76
57	4011.1000	4011.1000.1570	PSS CAR	14	195/65R14	35.89	32.30	32.30	25.12	30.51
58	4011.1000	4011.1000.1580	PSS CAR	14	205/60R14	33.28	29.95	29.95	23.30	28.29
59	4011.1000	4011.1000.1590	PSS CAR	14	205/70HR14	28.00	25.20	25.20	19.60	23.80
60	4011.1000	4011.1000.1600	PSS CAR	14	245/50HR14	54.75	49.28	49.28	38.33	46.54
61	4011.1000	4011.1000.1610	PSS CAR	14	750-14-6PR	31.33	28.20	28.20	21.93	26.63
62	4011.1000	4011.1000.1620	PSS CAR	15	185/55R15	34.98	31.48	31.48	24.49	29.73
63	4011.1000	4011.1000.1630	PSS CAR	15	185/60R15	29.44	26.50	26.50	20.61	25.02
64	4011.1000	4011.1000.1640	PSS CAR	15	185/80R15	32.88	29.59	29.59	23.02	27.95
65	4011.1000	4011.1000.1650	PSS CAR	15	195/45R15	30.60	27.54	27.54	21.42	26.01
66	4011.1000	4011.1000.1660	PSS CAR	15	195/50R15	30.60	27.54	27.54	21.42	26.01
67	4011.1000	4011.1000.1670	PSS CAR	15	195/55R15	30.60	27.54	27.54	21.42	26.01
68	4011.1000	4011.1000.1680	PSS CAR	15	195/60HR15	36.60	32.94	32.94	25.62	31.11
69	4011.1000	4011.1000.1690	PSS CAR	15	195/65R15	35.75	32.18	32.18	25.03	30.39
70	4011.1000	4011.1000.1700	PSS CAR	15	205/60R15	45.17	40.65	40.65	31.62	38.39
71	4011.1000	4011.1000.1710	PSS CAR	15	205/65R15	46.79	42.11	42.11	32.75	39.77
72	4011.1000	4011.1000.1720	PSS CAR	15	205/70R15	41.15	37.04	37.04	28.81	34.98
73	4011.1000	4011.1000.1730	PSS CAR	15	215/75R15	48.02	43.22	43.22	33.61	40.82
74	4011.1000	4011.1000.1740	PSS CAR	15	215/80R15	44.55	40.10	40.10	31.19	37.87
75	4011.1000	4011.1000.1750	PSS CAR	15	225/70R15	67.30	60.57	60.57	47.11	57.21
76	4011.1000	4011.1000.1760	PSS CAR	15	225/75R15	73.45	66.11	66.11	51.42	62.43
77	4011.1000	4011.1000.1770	PSS CAR	15	235/60R15	47.48	42.73	42.73	33.24	40.36

NASIR MEHMOOD
Valuation Officer

ABDUL HAMEED
Principal Appraiser
Pakistan Customs
KARACHI

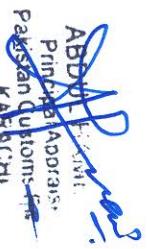
Ch. Rizwan Shahid Kalair
Deputy Valuator
Custom House, Valuation Office
Customs & Excise Department
Karachi

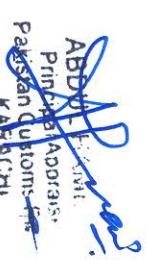
Dr. M. Nadeem Meman
Additional Director



S. No	H.S.CODE WeBOC	Proposed PCT for WeBOC	END USE	RIM SIZE	TYRE SIZE	JAPAN	INTL. BRANDS MFG IN OTHER COUNTRIES.	INDIA	CHINA	ALL OTHER ORIGINS
78	4011.1000	4011.1000.1780	PSS CAR	15	185/65R15	25.41	22.87	22.87	17.79	21.60
79	4011.1000	4011.1000.1790	PSS CAR	15	275/60HR15	57.80	52.02	52.02	40.46	49.13
80	4011.1000	4011.1000.1800	PSS CAR	16	195/45R16	32.81	29.53	29.53	22.97	27.89
81	4011.1000	4011.1000.1810	PSS CAR	16	195/55R16	33.91	30.52	30.52	23.74	28.82
82	4011.1000	4011.1000.1820	PSS CAR	16	195/60R16	33.91	30.52	30.52	23.74	28.82
83	4011.1000	4011.1000.1830	PSS CAR	16	205/50ZR16	37.19	33.47	33.47	26.03	31.61
84	4011.1000	4011.1000.1840	PSS CAR	16	205/50R16	43.14	38.83	38.83	30.20	36.67
85	4011.1000	4011.1000.1850	PSS CAR	16	205/55R16	43.56	39.20	39.20	30.49	37.03
86	4011.1000	4011.1000.1860	PSS CAR	16	205/60R16	51.21	46.09	46.09	35.85	43.53
87	4011.1000	4011.1000.1870	PSS CAR	16	215/55ZR16	47.80	43.02	43.02	33.46	40.63
88	4011.1000	4011.1000.1880	PSS CAR	16	215/60R16	51.63	46.47	46.47	36.14	43.89
89	4011.1000	4011.1000.1890	PSS CAR	16	225/55ZR16	43.14	38.83	38.83	30.20	36.67
90	4011.1000	4011.1000.1900	PSS CAR	16	225/60R16	54.65	49.19	49.19	38.26	46.45
91	4011.1000	4011.1000.1910	PSS CAR	16	225/75R16	82.76	74.48	74.48	57.93	70.35
92	4011.1000	4011.1000.1920	PSS CAR	16	235/60ZR16	74.60	67.14	67.14	52.22	63.41
93	4011.1000	4011.1000.1930	PSS CAR	16	245/75R16	78.12	70.31	70.31	54.68	66.40
94	4011.1000	4011.1000.1940	PSS CAR	17	205/40ZR17	47.55	42.80	42.80	33.29	40.42
95	4011.1000	4011.1000.1950	PSS CAR	17	205/50ZR17	50.14	45.13	45.13	35.10	42.62
96	4011.1000	4011.1000.1960	PSS CAR	17	205/70ZR17	45.54	40.99	40.99	31.88	38.71
97	4011.1000	4011.1000.1970	PSS CAR	17	215/40ZR17	46.64	41.98	41.98	32.65	39.64
98	4011.1000	4011.1000.1980	PSS CAR	17	215/45ZR17	47.80	43.02	43.02	33.46	40.63
99	4011.1000	4011.1000.1990	PSS CAR	17	215/50ZR17	42.67	38.40	38.40	29.87	36.27
100	4011.1000	4011.1000.2000	PSS CAR	17	225/45ZR17	71.78	64.60	64.60	50.25	61.01
101	4011.1000	4011.1000.2010	PSS CAR	17	225/50ZR17	49.90	44.91	44.91	34.93	42.42
102	4011.1000	4011.1000.2020	PSS CAR	17	225/55ZR17	79.50	71.55	71.55	55.65	67.58
103	4011.1000	4011.1000.2030	PSS CAR	18	225/40ZR18	71.12	64.01	64.01	49.78	60.45
104	4011.1000	4011.1000.2040	PSS CAR	18	225/45ZR18	46.00	41.40	41.40	32.20	39.10
105	4011.1000	4011.1000.2050	PSS CAR	18	245/45ZR18	51.69	46.52	46.52	36.18	43.94
106	4011.2010	4011.1000.2060	LIGHT TRUCK	10	480-10500-10/8PR	12.48	11.23	11.23	8.74	10.61
107	4011.2010	4011.1000.2070	LIGHT TRUCK	12	450-12-8PR	13.50	12.15	12.15	9.45	11.48
108	4011.2010	4011.1000.2080	LIGHT TRUCK	12	500-12-6PR	15.20	13.68	13.68	10.64	12.92
109	4011.2010	4011.1000.2090	LIGHT TRUCK	12	500-12-8PR	17.00	15.30	15.30	11.90	14.45
110	4011.2010	4011.1000.2100	LIGHT TRUCK	13	600-13-8	16.92	15.23	15.23	11.84	14.38
111	4011.2010	4011.1000.2110	LIGHT TRUCK	14	185R14-8PR	32.86	29.57	29.57	23.00	27.93
112	4011.2010	4011.1000.2120	LIGHT TRUCK	14	185/75R14-8PR	32.86	29.57	29.57	23.00	27.93
113	4011.2010	4011.1000.2130	LIGHT TRUCK	14	195R14-8PR	40.00	36.00	36.00	28.00	34.00
114	4011.2010	4011.1000.2140	LIGHT TRUCK	14	195/75R14-8PR	34.63	31.17	31.17	24.24	29.44
115	4011.2010	4011.1000.2150	LIGHT TRUCK	14	205R14-8PR	37.40	33.66	33.66	26.18	31.79
116	4011.2010	4011.1000.2160	LIGHT TRUCK	14	600-14-8PR	18.62	16.76	16.76	13.03	15.83
117	4011.2010	4011.1000.2170	LIGHT TRUCK	14	650-14-8PR	25.00	22.50	22.50	17.50	21.25
118	4011.2010	4011.1000.2180	LIGHT TRUCK	14	650-14-10PR	25.20	22.68	22.68	17.64	21.42


NASIR MEHMOD
 Valuation Officer


 Ch. Rizwan Bashir Kalair
 Deputy Head, Valuation
 Pakistan Customs House,
 Karachi


 Dr. M. Nasir Memon
 Additional Director



S.No	H.S.CODE	Proposed PCT for WeBOC	END USE	RIM SIZE	TYRE SIZE	JAPAN	INT'L BRANDS MFG IN OTHER COUNTRIES.	INDIA	CHINA	ALL OTHER ORIGINS
119	4011.2010	4011.1000.2190	LIGHT TRUCK	14	670-14-8PR	25.50	22.95	22.95	17.85	21.68
120	4011.2010	4011.1000.2200	LIGHT TRUCK	15	195-R15	43.00	38.70	38.70	30.10	36.55
121	4011.2010	4011.1000.2210	LIGHT TRUCK	15	10R15-6PR	59.86	53.87	53.87	41.90	50.88
122	4011.2010	4011.1000.2220	LIGHT TRUCK	15	11R15-6PR	59.60	53.64	53.64	41.72	50.66
123	4011.2010	4011.1000.2230	LIGHT TRUCK	15	195/70R15C	36.91	33.22	33.22	25.84	31.37
124	4011.2010	4011.1000.2240	LIGHT TRUCK	15	205R15-6PR	42.00	37.80	37.80	29.40	35.70
125	4011.2010	4011.1000.2250	LIGHT TRUCK	15	205R15-8PR	45.30	40.77	40.77	31.71	38.51
126	4011.2010	4011.1000.2260	LIGHT TRUCK	15	215R15-8PR	47.97	43.17	43.17	33.58	40.77
127	4011.2010	4011.1000.2270	LIGHT TRUCK	15	215/75R15-6PR	48.57	43.71	43.71	34.00	41.28
128	4011.2010	4011.1000.2280	LIGHT TRUCK	15	235/75R15-6PR	75.65	68.09	68.09	52.96	64.30
129	4011.2010	4011.1000.2290	LIGHT TRUCK	15	265/70R15	59.00	53.10	53.10	41.30	50.15
130	4011.2010	4011.1000.2300	LIGHT TRUCK	15	265/75R15	60.70	54.63	54.63	42.49	51.60
131	4011.2010	4011.1000.2310	LIGHT TRUCK	15	30X9.50R15-6PR	61.75	55.58	55.58	43.23	52.49
132	4011.2010	4011.1000.2320	LIGHT TRUCK	15	31X10.50R15-6PR	62.85	56.57	56.57	44.00	53.42
133	4011.2010	4011.1000.2330	LIGHT TRUCK	15	600-15-8PR	32.10	28.89	28.89	22.47	27.29
134	4011.2010	4011.1000.2340	LIGHT TRUCK	15	700-15-8PR	39.55	35.60	35.60	27.69	33.62
135	4011.2010	4011.1000.2350	LIGHT TRUCK	15	750-15-12PR	45.10	40.59	40.59	31.57	38.34
136	4011.2010	4011.1000.2360	LIGHT TRUCK	15	9R15-6PR	51.36	46.22	46.22	35.95	43.66
137	4011.2010	4011.1000.2370	LIGHT TRUCK	15	GR78-15	40.13	36.12	36.12	28.09	34.11
138	4011.2010	4011.1000.2380	LIGHT TRUCK	15	H78-15-6PR	40.88	36.79	36.79	28.62	34.75
139	4011.2010	4011.1000.2390	LIGHT TRUCK	16	205/80R16-6PR	46.32	41.69	41.69	32.42	39.37
140	4011.2010	4011.1000.2400	LIGHT TRUCK	16	205R16-6PR	48.70	43.83	43.83	34.09	41.40
141	4011.2010	4011.1000.2410	LIGHT TRUCK	16	215/80R16	46.30	41.67	41.67	32.41	39.36
142	4011.2010	4011.1000.2420	LIGHT TRUCK	16	235/85R16-8PR	65.28	58.75	58.75	45.70	55.49
143	4011.2010	4011.1000.2430	LIGHT TRUCK	16	245/70R16	63.76	57.38	57.38	44.63	54.20
144	4011.2010	4011.1000.2440	LIGHT TRUCK	16	265/70R16	68.03	61.23	61.23	47.62	57.83
145	4011.2010	4011.1000.2450	LIGHT TRUCK	16	275/70R16	75.24	67.72	67.72	52.67	63.95
146	4011.2010	4011.1000.2460	LIGHT TRUCK	16	650-16-10PR	32.35	29.12	29.12	22.65	27.50
147	4011.2010	4011.1000.2470	LIGHT TRUCK	16	650R16-110PR	45.88	41.29	41.29	32.12	39.00
148	4011.2010	4011.1000.2480	LIGHT TRUCK	16	700-16-12PR	40.50	36.45	36.45	28.35	34.43
149	4011.2010	4011.1000.2490	LIGHT TRUCK	16	700-16-8PR	38.68	34.81	34.81	27.08	32.88
150	4011.2010	4011.1000.2500	LIGHT TRUCK	16	700R16-10PR	57.00	51.30	51.30	39.90	48.45
151	4011.2010	4011.1000.2510	LIGHT TRUCK	16	700R16-12PR	59.30	53.37	53.37	41.51	50.41
152	4011.2010	4011.1000.2520	LIGHT TRUCK	16	750-16-14PR	46.31	41.68	41.68	32.42	39.36
153	4011.2010	4011.1000.2530	LIGHT TRUCK	16	750-R16-14PR	58.62	52.76	52.76	41.03	49.83
154	4011.2010	4011.1000.2540	LIGHT TRUCK	16	825-15-14PR	55.97	50.37	50.37	39.18	47.57
155	4011.2010	4011.1000.2550	LIGHT TRUCK	16	825-16-14PR	74.72	67.25	67.25	52.30	63.51
156	4011.2010	4011.1000.2560	LIGHT TRUCK	16	825R16-16PR	84.00	75.60	75.60	58.80	71.40
157	4011.2010	4011.1000.2570	LIGHT TRUCK	17	215/75R17.5-16PR	70.76	63.68	63.68	49.53	60.15
158	4011.2090	4011.1000.2580	TRUCK / BUS	20	825R20-116PR	107.85	97.07	97.07	75.50	91.67
159	4011.2090	4011.1000.2590	TRUCK / BUS	20	1000-20-16PR	124.72	112.25	112.25	87.30	106.01

NASIR MEHMOOD
Valuation Officer

ABDUL HAMEED
Principal Valuer
Pakistan Customs
KARACHI

Ch. Rizwan Bhatti
Deputy Valuer
Custom House
Customs House
KARACHI

Dr. M. Nadeem Mehmood
Additional Director

S. No	H.S.CODE WeBOC	Proposed PCT for END USE	RIM SIZE	TYRE SIZE	JAPAN	INDIA	CHINA	ALL OTHER ORIGINS
					INT'L BRANDS MFG IN OTHER COUNTRIES.			
160	4011.2090	4011.1000.2600	TRUCK / BUS	20	1000-R20-16PR	178.51	160.66	124.96
161	4011.2090	4011.1000.2610	TRUCK / BUS	20	1100-20-16PR	134.95	121.46	94.47
162	4011.2090	4011.1000.2620	TRUCK / BUS	20	1100-R20-16PR	196.73	177.06	137.71
163	4011.2090	4011.1000.2630	TRUCK / BUS	20	1100-R20-18PR	206.57	185.91	144.60
164	4011.2090	4011.1000.2640	TRUCK / BUS	20	1200-20-18PR	198.00	178.20	138.60
165	4011.2090	4011.1000.2650	TRUCK / BUS	20	1200-R20-18PR	226.24	203.62	158.37
166	4011.2090	4011.1000.2660	TRUCK / BUS	20	1400-20-20PR	291.20	262.08	203.84
167	4011.2090	4011.1000.2670	TRUCK / BUS	20	825-20-14PR	100.00	90.00	70.00
168	4011.2090	4011.1000.2680	TRUCK / BUS	20	900-20-14PR	104.00	93.60	72.80
169	4011.2090	4011.1000.2690	TRUCK / BUS	20	900-R20-14PR	152.73	137.46	106.91
170	4011.2090	4011.1000.2700	TRUCK / BUS	22	12R22.5-18PR	188.82	169.94	132.17
171	4011.4000	4011.1000.2710	SCOOTER	8	300-8-4PR	-	2.47	2.47
172	4011.4000	4011.1000.2720	SCOOTER	8	350-8-4PR	-	3.83	3.83
173	4011.4000	4011.1000.2730	SCOOTER	8	350-8-2PR	-	3.06	3.06
174	4011.4000	4011.1000.2740	SCOOTER	10	350-10-4PR	-	4.33	4.33
175	4011.4000	4011.1000.2750	MOTOR CYCLE	16	300-16-4PR	-	7.09	7.09
176	4011.4000	4011.1000.2760	MOTOR CYCLE	16	325-16-6PR	-	7.42	7.42
177	4011.4000	4011.1000.2770	MOTOR CYCLE	17	130/90-17-4PR	-	9.39	9.39
178	4011.4000	4011.1000.2780	MOTOR CYCLE	17	225-17-4PR	-	3.39	3.39
179	4011.4000	4011.1000.2790	MOTOR CYCLE	17	250-17-4PR	-	4.54	4.54
180	4011.4000	4011.1000.2800	MOTOR CYCLE	17	300-17-4PR	-	7.16	7.16
181	4011.4000	4011.1000.2810	MOTOR CYCLE	18	250-18-4PR	-	4.62	4.62
182	4011.4000	4011.1000.2820	MOTOR CYCLE	18	275-18-4PR	-	6.49	6.49
183	4011.4000	4011.1000.2830	MOTOR CYCLE	18	300-18-4PR	-	7.67	7.67
184	4011.4000	4011.1000.2840	MOTOR CYCLE	18	350-18-4PR	-	8.17	8.17
185	4011.4000	4011.1000.2850	MOTOR CYCLE	19	275-19-4PR	-	7.30	7.30
186	4011.4000	4011.1000.2860	MOTOR CYCLE	19	375-19-4PR	-	8.60	8.60
187	4011.4000	4011.1000.2870	MOTOR CYCLE	21	375-21-4PR	-	7.50	7.50
188	4011.6100	4011.1000.2880	AGRICULTURE	16	550-16-6PR	20.96	18.86	14.67
						18.86	18.86	17.82

NASIR MEHMOOD
Valuation Officer

ABDUL HAMEED
Principal Valuator
Pakistan Customs
Karachi

Ch. Rizwan Baloch
Custom House
Karachi
Customs Officer

Dr. M. Nadeem Memon
Additional Director



S. No	I.S.CODE WeBOC	Proposed PCT for WeBOC	END USE	RIM SIZE	TYRE SIZE	JAPAN	INT'L BRANDS MFGIN OTHER COUNTRIES.	INDIA	CHINA	ALL OTHER ORIGINS
189	4011.6100	4011.1000.2890	AGRICULTURE	16	600-16-6PR	-	-	22.76	-	22.76
190	4011.6100	4011.1000.2900	AGRICULTURE	16	650-16-6PR	-	-	-	-	-
191	4011.6100	4011.1000.2910	AGRICULTURE	16	750-16-6PR	-	-	30.04	-	30.04
192	4011.6100	4011.1000.2920	AGRICULTURE	20	650-20-6PR	42.97	38.67	38.67	30.08	36.52
193	4011.6100	4011.1000.2930	AGRICULTURE	20	750-20-6PR	48.20	43.38	43.38	33.74	40.97
194	4011.6100	4011.1000.2940	AGRICULTURE	20	900R20-6PR	-	-	50.88	-	50.88
195	4011.6100	4011.1000.2950	AGRICULTURE	24	12.4/11-24-6PR	-	-	72.13	-	72.13
196	4011.6100	4011.1000.2960	AGRICULTURE	28	12.4/11-28-6PR	158.00	142.20	142.20	110.60	134.30
197	4011.6100	4011.1000.2970	AGRICULTURE	28	13.6/12-28-6PR	180.00	162.00	162.00	126.00	153.00
198	4011.6100	4011.1000.2980	AGRICULTURE	28	14.6/13-28-6PR	-	-	123.36	-	123.36
199	4011.6100	4011.1000.2990	AGRICULTURE	28	16.9/14-28-8PR	-	-	295.44	-	295.44
200	4011.6100	4011.1000.3000	AGRICULTURE	30	16.9/14-30-6PR	253.00	227.70	227.70	177.10	215.05
201	4011.6100	4011.1000.3010	AGRICULTURE	30	16.9/14-30-8PR	263.00	236.70	236.70	184.10	223.55
202	4011.6100	4011.1000.3020	AGRICULTURE	30	18.4/15-30-10PR	327.00	294.30	294.30	228.90	277.95
203	4011.6100	4011.1000.3030	AGRICULTURE	30	18.4/15-30-8PR	367.00	330.30	330.30	256.90	311.95
204	4011.6100	4011.1000.3040	AGRICULTURE	36	13.6/12-36-6PR	-	-	134.85	-	134.85
205	4011.6100	4011.1000.3050	AGRICULTURE	38	13.6/12-38-6PR	-	-	139.10	-	139.10
206	4011.6100	4011.1000.3060	AGRICULTURE	38	15.5R38-6PR	-	-	-	-	-
207	4011.6100	4011.1000.3070	AGRICULTURE	38	15.5-38-6PR	215.28	193.75	193.75	150.70	182.99
208	4011.6100	4011.1000.3080	AGRICULTURE	38	16.9/14-38-6PR	-	-	193.80	-	193.80
209	4011.9900	4011.1000.3090	RICKSHAW	8	400-8-6PR	-	-	5.76	-	5.76
210	4011.9900	4011.1000.3100	INDUSTRIAL	8	18X7.8-14PR	52.90	47.61	47.61	37.03	44.97
211	4011.9900	4011.1000.3110	INDUSTRIAL	8	500-8-8PR JL	27.95	25.16	25.16	19.57	23.76
212	4011.9900	4011.1000.3120	INDUSTRIAL	8	500-8-8PR UL	23.25	20.93	20.93	16.28	19.76
213	4011.9900	4011.1000.3130	INDUSTRIAL	9	21X8.9-10PR	77.73	69.96	69.96	54.41	66.07
214	4011.9900	4011.1000.3140	INDUSTRIAL	9	600-9-10PR JL	36.17	32.55	32.55	25.32	30.74
215	4011.9900	4011.1000.3150	INDUSTRIAL	9	600-9-10PR UL	30.10	27.09	27.09	21.07	25.59
216	4011.9900	4011.1000.3160	INDUSTRIAL	10	650-10-10PR	69.40	62.46	62.46	48.58	58.99
217	4011.9900	4011.1000.3170	INDUSTRIAL	10	750-10-12-PR	56.86	51.17	51.17	39.80	48.33
218	4011.9900	4011.1000.3180	INDUSTRIAL	12	700-12-12PR JL	94.27	84.84	84.84	65.99	80.13
219	4011.9900	4011.1000.3190	INDUSTRIAL	12	700-12-12PR UL	47.85	43.07	43.07	33.50	40.67
220	4011.9900	4011.1000.3200	INDUSTRIAL	15	28X9-15-12PR	124.72	112.25	112.25	87.30	106.01
221	4011.9900	4011.1000.3210	INDUSTRIAL	15	550-15-8PR	58.03	52.23	52.23	40.62	49.33
222	4011.9900	4011.1000.3220	INDUSTRIAL	15	825R15-18PR	113.79	102.41	102.41	79.65	96.72
223	4011.9900	4011.1000.3230	EARTH MOVER	24	1500-24-12PR	240.81	216.73	216.73	168.57	204.69
224	4011.9900	4011.1000.3240	EARTH MOVER	24	1400-24-20PR	428.72	385.85	385.85	300.10	364.41
225	4011.9900	4011.1000.3250	EARTH MOVER	24	16-9-24-10PR	336.23	302.61	302.61	235.36	285.80
226	4011.9900	4011.1000.3260	EARTH MOVER	25	1400-25-24PR	463.47	417.12	417.12	324.43	393.95
227	4011.9900	4011.1000.3270	EARTH MOVER	25	15.5-25-12PR	370.54	333.49	333.49	259.38	314.96
228	4011.9900	4011.1000.3280	EARTH MOVER	25	1600/25-28PR	683.85	615.47	615.47	478.70	581.27
229	4011.9900	4011.1000.3290	EARTH MOVER	25	16R25-28PR	876.80	876.80	876.80	681.95	828.09


NASIR MEHMOOD
 Valuation Officer


Ch. Riaz Waheed
 Valuation Officer, Karachi
 Deputy Director


Dr. M. Nadeem Memon
 Additional Director


 Custom House


 S. A. Shirkalai


 M. R. Khan


 CUSTOMS AUTHORITY
 KARACHI

S. No	H.S.CODE WeBOC	Proposed PCT for END USE	RIM SIZE	TYRE SIZE	JAPAN	INDIA	CHINA	ALL OTHER ORIGINS
					INT'L BRANDS MFG IN OTHER COUNTRIES.			
230	4011.9900	4011.1000.3300	EARTH MOVER	25	17.5-25-12PR	362.29	326.06	253.60
231	4011.9900	4011.1000.3310	EARTH MOVER	25	1800-25-32PR	888.72	799.85	622.10
232	4011.9900	4011.1000.3320	EARTH MOVER	25	1800R25-32PR	1,262.18	1,135.96	883.53
233	4011.9900	4011.1000.3330	EARTH MOVER	25	20.5-25-12PR	570.80	513.72	399.56
234	4011.9900	4011.1000.3340	EARTH MOVER	25	23.5-25-24PR	1,647.50	1,482.75	1,153.25
235	4011.9900	4011.1000.3350	EARTH MOVER	25	23.5R-25-24PR	2,388.75	2,149.88	1,672.13
236	4011.9900	4011.1000.3360	EARTH MOVER	25	26.5R-25-28PR	1,723.15	1,550.84	1,206.21
237	4011.9900	4011.1000.3370	EARTH MOVER	25	26.5-25-20PR	1,061.79	955.61	743.25
238	4011.9900	4011.1000.3380	EARTH MOVER	25	29.5-25-22PR	1,303.23	1,172.91	912.26
239	4011.9900	4011.1000.3390	EARTH MOVER	26	23.1-26-8PR	481.31	433.18	336.92
240	4011.9900	4011.1000.3400	EARTH MOVER	29	29.5-29-28PR	1,628.11	1,465.30	1,139.68
241	4011.9900	4011.1000.3410	EARTH MOVER	33	1800-33-28PR	1,036.46	932.81	725.52
242	4011.9900	4011.1000.3420	EARTH MOVER	33	1800-R33-32PR	2,347.19	2,112.47	1,643.03
243	4011.9900	4011.1000.3430	EARTH MOVER	33	335-33-20PR	2,107.67	1,896.90	1,475.37
244	4011.9900	4011.1000.3440	EARTH MOVER	33	35/65-33-24PR	2,848.75	2,563.88	1,994.13
245	4011.9900	4011.1000.3450	EARTH MOVER	35	21.00-35-32PR	1,963.62	1,767.26	1,374.53
246	4011.9900	4011.1000.3460	EARTH MOVER	45	45/65-45-38PR	6,788.81	6,109.93	4,752.17
247	4011.9900	4011.1000.3470	M.CYCLE TUBE	8	3.50/4.00/8	-	0.65	0.65
248	4013.9020	4013.1000.3480	M.CYCLE TUBE	10	3.50-10	-	0.83	-
249	4013.9020	4013.1000.3490	M.CYCLE TUBE	16	300-16	-	0.82	-
250	4013.9020	4013.1000.3500	M.CYCLE TUBE	17	225/250-17	-	0.71	-
251	4013.9020	4013.1000.3510	M.CYCLE TUBE	17	300-17	-	0.83	-
252	4013.9020	4031.1000.3520	M.CYCLE TUBE	18	250-18	-	0.74	0.74
253	4013.9020	4031.1000.3530	M.CYCLE TUBE	18	375-18	-	0.83	-

NASIR MEHMOD
Valuation Officer

ABDULKAREEM
Pakistani Address:
Customs
KARACHI

Dr. M. Nadeem Mehmood
Additional Director

NSMM

