



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

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

**Determination of Customs Values of Tyres & Tubes – II. (Light Truck & Truck/ Bus), under Section 25-A of the Customs Act, 1969**

(Valuation Ruling No. 1319 /2018)

No.Misc/08/2005-III

Dated: August 30<sup>th</sup>, 2018

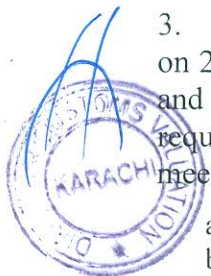
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Tyres & Tubes of Light Truck & Truck/ Bus are hereby determined as follows.

2. **Background of the valuation issue:** The customs values of tyres & tubes of different types and sizes including those of light truck & truck/ bus were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No. 1236/2017 dated 15-12-2017. 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 customs values of subject goods in light of existing international market prices.

3. **Stakeholders' participation in determination of customs values:** Meetings were held on 24-04-2018, 04-06-2018 and 02-08-2018 with stakeholders including Pakistan Tyre Importers and dealers Association (PTIDA) and the officers from field formations. The importers had been requested to furnish the following documents before or during the course of above said meetings:-

- a. Invoices of imports during last three months showing actual value of goods.
- b. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- c. Copies of contracts made / LCs opened during the last three months showing the value of item in question.
- d. Copies of Sales Tax Invoices issued during last four months showing the values of supplies (excluding duty and taxes) to substantiate their contentions.

4. During the course of meetings, certain importers submitted that custom values of various tyres and tubes determined in the existing valuation ruling are on higher side, therefore, the same may be rationalized downward. They were requested to submit evidences in support of their claims. Pakistan Tyre Importers and Dealers Association (PTIDA) also submitted proposals for values of different types of tyres and tubes. Participants also requested to include additional sizes and types of tyres and tubes not explicitly covered under the Ruling. A number of importers and office bearers of PTIDA contended that difference between non radial and radial type tyres have been kept at very high level which is against the trade industry practice. This difference shall be brought down to a reasonable level. In the same way, differences in ply ratings have also been kept at unreasonably high level which shall also be brought to the reasonable level in line with trade industry practice. Certain stakeholders pointed towards escalation of prices of raw






materials of tyres and tubes therefore, prices shall be adjusted upward accordingly. Barring a few importers, most of the stakeholders abstained from submitting evidences and documents in support of their contentions. All available record and evidences were examined for the determination of customs values.

5. **Method Adopted to Determine Customs Values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of tyres & tubes. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on. Thereafter, market enquiries as envisaged under section 25(7) of the Customs Act, 1969, were conducted which gave values for most of the tyres and tubes bought and sold in the local market. The tyres and tubes of some specifications were not readily available in the market; therefore, different markets were surveyed repeatedly. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs of the constituent material at the country of export were not available. Online values of subject goods were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Tyres & Tubes of light truck & truck/ bus have been determined under Section 25(9) of the Customs Act, 1969.

6. **Customs Values of Tyres and Tubes:** Customs values of Tyres & Tubes of 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:-

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- 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.*  
*Where only tyres are imported, other than tubeless, depreciation of 6% shall be allowed 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 No. 1321/2018 dated 30.08.2018.*
  - iii. *Value of 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 & 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 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, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignment imported by air, the assessing officer shall take into account the differential between the air freight and sea freight while applying the customs values in this ruling.

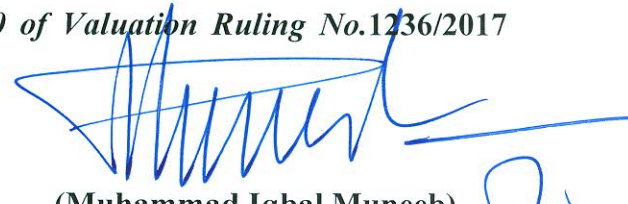
8. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 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 of this ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> 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 this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in this Valuation Ruling. HS Codes are mentioned for illustrative purposes 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 Valuation Ruling supersedes S.No 105-170 of Valuation Ruling No.1236/2017 dated 15.12.2017.***

  
(Muhammad Iqbal Muneeb)  
Director 378/14

Copy for information to :-

- i. The Member (Customs), F.B.R., Islamabad.
- ii. The Director General, Customs Valuation, Custom House, Karachi.
- iii. The Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
- iv. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
- v. The Chief Collector of Customs (Central), Lahore.
- vi. The Chief Collector of Customs (North), Islamabad.
- vii. The Director General, Intelligence and Investigation, Islamabad.
- viii. The Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
- ix. The Director General, Post Clearance Audit (PCA), Islamabad.
- x. The Director General, Internal Audit, (Customs), Islamabad.
- xi. The Director, Intelligence & Investigation, Karachi/Lahore/Islamabad/Quetta/Peshawar/ Faisalabad.
- xii. 12. The Director, Customs Valuation (Camp Office), Custom House, Lahore.
- xiii. 13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in WeBOC and deleting the Valuation Ruling No.1236/2017 dated 15.12.2017.
- xiv. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- xv. The Chamber of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- xvi. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
- xvii. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
- xviii. The Karachi Customs Agents Group, Bohri Road, Karachi.
- xix. The CHO, Customs Valuation, Custom House, Karachi.
- xx. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
- xxi. Guard File.



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Tyre & Tube (Light Truck & Truck / Bus)

Annex-A (Pages:01-04) to Valuation Ruling No: 1319

Dated: 30.08.2018

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	India	China	All other origins
1	4011.2011	4011.2011.1010	LIGHT TRUCK RADIAL	12	145-R12C-8PR	14	13	13	10	12
2	4011.2019	4011.2019.1010	LIGHT TRUCK	10	480-10/500-10/8PR	13	12	12	9	11
3	4011.2019	4011.2019.1020	LIGHT TRUCK	12	450-12-8PR	14	13	13	10	12
4	4011.2019	4011.2019.1030	LIGHT TRUCK	12	500-12-6PR	16	14	14	11	13
5	4011.2019	4011.2019.1040	LIGHT TRUCK	12	500-12-8PR	18	16	16	12	15
6	4011.2019	4011.2019.1050	LIGHT TRUCK	13	600-13-8PR	18	16	16	12	15
7	4011.2011	4011.2011.1020	LIGHT TRUCK RADIAL	14	185/R-14-8PR	37	33	33	26	31
8	4011.2011	4011.2011.1030	LIGHT TRUCK RADIAL	14	185/75R14-8PR	34	31	31	24	29
9	4011.2011	4011.2011.1040	LIGHT TRUCK RADIAL	14	195/R14-8PR	41	37	37	29	35
10	4011.2011	4011.2011.1050	LIGHT TRUCK RADIAL	14	195/75-R14-8PR	37	33	33	26	32
11	4011.2011	4011.2011.1060	LIGHT TRUCK RADIAL	14	205/R14-8PR	38	35	35	27	33
12	4011.2019	4011.2019.1060	LIGHT TRUCK	14	600-14-8PR	20	18	18	14	17
13	4011.2019	4011.2019.1070	LIGHT TRUCK	14	650-14-8PR	26	24	24	18	22
14	4011.2019	4011.2019.1080	LIGHT TRUCK	14	650-14-10PR	27	25	25	19	23
15	4011.2019	4011.2019.1090	LIGHT TRUCK	14	670-14-8PR	26	24	24	18	22
16	4011.2019	4011.2019.1100	LIGHT TRUCK	14	215-80-D14-8PR	40	37	37	30	35
17	4011.2011	4011.2011.1070	LIGHT TRUCK RADIAL	15	195-R15 / 8 PR	47	42	42	33	40
18	4011.2011	4011.2011.1080	LIGHT TRUCK RADIAL	15	10-R15-6PR	62	55	55	43	52
19	4011.2011	4011.2011.1090	LIGHT TRUCK RADIAL	15	11-R150-6PR	61	55	55	43	52
20	4011.2011	4011.2011.1100	LIGHT TRUCK RADIAL	15	195/70-R15C	38	34	34	27	32
21	4011.2011	4011.2011.1110	LIGHT TRUCK RADIAL	15	205/R15-6PR	43	39	39	30	37
22	4011.2011	4011.2011.1120	LIGHT TRUCK RADIAL	15	205/R15-8PR	47	42	42	33	40
23	4011.2011	4011.2011.1130	LIGHT TRUCK RADIAL	15	215/R15-8PR	49	44	44	34	42
24	4011.2011	4011.2011.1140	LIGHT TRUCK RADIAL	15	215/70R15C 8 PR	50	45	45	35	43
25	4011.2011	4011.2011.1150	LIGHT TRUCK RADIAL	15	215/75R15-6PR	50	45	45	35	43
26	4011.2011	4011.2011.1160	LIGHT TRUCK RADIAL	15	235/75R15-6PR	55	49	49	38	46
27	4011.2011	4011.2011.1170	LIGHT TRUCK RADIAL	15	255/70R15	58	52	52	41	49





S.No	H.S.CODE	Proposed PCT for WeBOC	Vehicle Type	RIM SIZE	TYRE SIZE	Japan	Int'l Brands MFG in other origins	India	China	All other origins
28	4011.2011	4011.2011.1180	LIGHT TRUCK RADIAL	15	265/70-R15	61	55	55	42	51
29	4011.2011	4011.2011.1190	LIGHT TRUCK RADIAL	15	265/75-R15	62	56	56	44	53
30	4011.2011	4011.2011.1200	LIGHT TRUCK RADIAL	15	30X9.50-R15-6PR	64	57	57	45	54
31	4011.2011	4011.2011.1210	LIGHT TRUCK RADIAL	15	31X10.50-R15-6PR	65	58	58	45	55
32	4011.2019	4011.2019.1110	LIGHT TRUCK	15	600-15-8PR	33	30	30	23	28
33	4011.2019	4011.2019.1120	LIGHT TRUCK	15	700-15-8PR	41	37	37	28	35
34	4011.2019	4011.2019.1130	LIGHT TRUCK	15	750-15-12PR	46	42	42	32	39
35	4011.2011	4011.2011.1220	LIGHT TRUCK RADIAL	15	9-R15-6PR	53	47	47	37	45
36	4011.2019	4011.2019.1140	LIGHT TRUCK	15	GR-78-15	39	35	35	27	33
37	4011.2019	4011.2019.1150	LIGHT TRUCK	15	H-78-15-6PR	40	36	36	28	34
38	4011.2011	4011.2011.1230	LIGHT TRUCK RADIAL	16	205/80-R16-6PR	48	43	43	33	40
39	4011.2011	4011.2011.1240	LIGHT TRUCK RADIAL	16	205/R16-6PR	50	45	45	35	43
40	4011.2011	4011.2011.1250	LIGHT TRUCK RADIAL	16	215/80-R16	48	43	43	33	40
41	4011.2011	4011.2011.1260	LIGHT TRUCK RADIAL	16	235/85-R16-8PR	68	61	61	48	58
42	4011.2011	4011.2011.1270	LIGHT TRUCK RADIAL	16	245/70-R16	66	59	59	46	56
43	4011.2011	4011.2011.1280	LIGHT TRUCK RADIAL	16	265/70-R16	71	63	63	49	60
44	4011.2011	4011.2011.1290	LIGHT TRUCK RADIAL	16	275/70-R16	77	70	70	54	66
45	4011.2019	4011.2019.1160	LIGHT TRUCK	16	650-16-10PR	35	33	33	26	31
46	4011.2011	4011.2011.1300	LIGHT TRUCK RADIAL	16	650-R16-10PR	47	42	42	33	40
47	4011.2019	4011.2019.1170	LIGHT TRUCK	16	650-16-12PR	36	33	36	30	32
48	4011.2011	4011.2011.1310	LIGHT TRUCK Radial	16	650-R16-12PR	48	43	44	45	42
49	4011.2019	4011.2019.1180	LIGHT TRUCK	16	700-16-12PR	45	40	45	32	38
50	4011.2019	4011.2019.1190	LIGHT TRUCK	16	700-16-8PR	40	36	36	28	34
51	4011.2019	4011.2019.1200	LIGHT TRUCK	16	700-16-10PR	42	38	38	30	36
52	4011.2011	4011.2011.1320	LIGHT TRUCK RADIAL	16	700-R16-10PR	59	53	53	41	50
53	4011.2011	4011.2011.1330	LIGHT TRUCK RADIAL	16	700-R16-12PR	61	55	55	43	52
54	4011.2019	4011.2019.1210	LIGHT TRUCK	16	750-16-14PR	65	55	55	42	50
55	4011.2011	4011.2011.1340	LIGHT TRUCK RADIAL	16	750-R16-14PR	70	63	63	49	60
56	4011.2019	4011.2019.1220	LIGHT TRUCK	16	825-15-14PR	62	56	56	43	53
57	4011.2011	4011.2011.1340	LIGHT TRUCK RADIAL	16	825-R16-14PR	86	77	77	60	73
58	4011.2019	4011.2019.1230	LIGHT TRUCK	16	825-16-14PR	79	71	71	54	65
59	4011.2019	4011.2019.1240	LIGHT TRUCK	16	825-16-16PR	80	72	72	55	66
60	4011.2011	4011.2011.1350	LIGHT TRUCK RADIAL	16	825-R16-16PR	88	80	79	62	75
61	4011.2011	4011.2011.1360	LIGHT TRUCK RADIAL	17	215/75-R17.5-16PR	73	65	65	51	62



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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	India	China	All other origins
62	4011.2011	4011.2011.1370	LIGHT TRUCK RADIAL	17	225/70R17	60	54	54	43	51
63	4011.2011	4011.2011.1380	LIGHT TRUCK RADIAL	17	265/65R17	70	64	64	50	60
64	4011.2011	4011.2011.1390	LIGHT TRUCK RADIAL	17	275/65R17	79	71	71	56	68
65	4011.2011	4011.2011.1400	LIGHT TRUCK RADIAL	18	235/40R18	60	55	55	45	52
66	4011.2011	4011.2011.1410	LIGHT TRUCK RADIAL	18	255/55R18	68	61	61	48	58
67	4011.2011	4011.2011.1420	LIGHT TRUCK RADIAL	18	265/60R18	75	67	67	53	64
68	4011.2011	4011.2011.1430	LIGHT TRUCK RADIAL	18	275/60R18	76	68	68	54	65
69	4011.2011	4011.2011.1440	LIGHT TRUCK RADIAL	18	285/60R18	80	72	72	58	69
70	4011.2011	4011.2011.1450	LIGHT TRUCK RADIAL	19	255/55R19	80	73	73	59	69
71	4011.2011	4011.2011.1460	LIGHT TRUCK RADIAL	20	285/50R20	110	100	100	80	95
72	4011.2099	4011.2099.1000	TRUCK / BUS	20	825/20-14PR	102	93	93	74	87
73	4011.2091	4011.2091.1010	TRUCK / BUS Radial	20	825-R-20-14PR	110	99	99	77	93
74	4011.2099	4011.2099.1010	TRUCK / BUS	20	825-20-16PR	103	94	94	75	88
75	4011.2091	4011.2091.1020	TRUCK / BUS Radial	20	825-R-20-16PR	111	100	100	78	94
76	4011.2099	4011.2099.1020	TRUCK / BUS	20	900-20-14PR	140	127	127	94	107
77	4011.2091	4011.2091.1030	TRUCK / BUS Radial	20	900-R20-14PR	152	137	137	107	129
78	4011.2099	4011.2099.1030	TRUCK / BUS	20	900-20-16PR	142	129	129	98	109
79	4011.2091	4011.2091.1040	TRUCK / BUS Radial	20	900-R20-16PR	154	139	139	108	131
80	4011.2099	4011.2099.1040	TRUCK / BUS	20	1000-20-16PR	155	140	140	107	125
81	4011.2091	4011.2091.1050	TRUCK / BUS Radial	20	1000-R20-16PR	177	160	160	124	151
82	4011.2091	4011.2091.1060	TRUCK / BUS Radial	20	1000-R20-18PR	179	162	162	126	153
83	4011.2099	4011.2099.1050	TRUCK / BUS	20	1100-20-16PR	170	155	155	128	160
84	4011.2091	4011.2091.1070	TRUCK / BUS Radial	20	1100-R20-16PR	204	184	184	145	175
85	4011.2091	4011.2091.1080	TRUCK / BUS Radial	20	1100-R20-18PR	209	189	189	147	179
86	4011.2099	4011.2099.1060	TRUCK / BUS	20	1100-20-18PR	173	158	158	131	163
87	4011.2099	4011.2099.1070	TRUCK / BUS	20	1200-20-18PR	209	191	200	153	177
88	4011.2091	4011.2091.1090	TRUCK / BUS Radial	20	1200-R20-18PR	229	209	209	162	197
89	4011.2091	4011.2091.1100	TRUCK / BUS Radial	20	13.00 R 20 / 20	245	221	221	174	209
90	4011.2091	4011.2091.1110	TRUCK / BUS Radial	20	1400-R20-20PR	299	269	269	216	254
91	4011.2091	4011.2091.1120	TRUCK / BUS Radial	24	1200 R 24 / 18	300	270	270	217	255
92	4011.2091	4011.2091.1130	TRUCK / BUS Radial	19	265/70-R19.5	146	132	132	102	124
93	4011.2091	4011.2091.1140	TRUCK / BUS Radial	19	275/70R22.5	155	139	139	108	131
94	4011.2091	4011.2091.1150	TRUCK / BUS Radial	22	11 R 22.5 / 16	156	140	140	109	132
95	4011.2091	4011.2091.1160	TRUCK / BUS Radial	22	295/80R22.5	165	149	149	117	141

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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	India	China	All other origins
96	4011.2091	4011.2091.1170	TRUCK / BUS Radial	22	12-R22.5-18PR	194	174	174	136	165
97	4011.2091	4011.2091.1180	TRUCK / BUS Radial	22	315/80 R22.5	205	184	184	143	174

