



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE  
KARACHI



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No. Misc/08/2005-III/444

Dated: 01 -06-2026

VALUATION RULING NO. 2086 /2026

- 1) This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
- 2) The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.

Subject: DETERMINATION OF CUSTOMS VALUES FOR TYRES & TUBES-I (PASSENGER CARS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1958/2025 dated 17.01.2025.
2.	Date of meetings with stakeholders	The final meeting with relevant stakeholders were conducted on 30.04.2026.

**Background of the valuation issue:** Earlier, the Customs values of Tyres & Tubes (Passenger Cars) of different types were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1958/2025 dated 17.01.2025, which was challenged before the Director General, Customs Valuation under Section 25D of the Customs Act, 1969. The Director General, through Order-in-Revision No. 30/2025 dated 17.04.2025, remanded the matter to this Directorate for a fresh determination of customs values under Section 25A of the Customs Act, 1969. The remand was specifically directed toward a re-examination of the issues concerning origins and international price trends, requiring the Directorate to conduct a new valuation exercise in light of the observations made in the said order. Accordingly, the Directorate initiated exercise for redetermination of customs values of the items covered under the said valuation. Meeting notice to the relevant stakeholders was issued and extensive discussion consultation was carried out with the stakeholders.

2. **Stakeholders' participation in determination of Customs values:** During meeting M/s. Pakistan Tyre Importers and Dealers Association (PTIDA) contended that determined customs values are higher than prevailing international prices. They stated that Thai-origin tyres are priced similarly to Vietnamese origin tyres and requested revision of the valuation accordingly. The international price are much lower side, however, they also support to local industry, therefore, the determine value shall be in accordance with international trend to give level playing field to all stakeholders. They emphasized that valuation shall be based on proper market inquiry under the Customs Act, 1969, maintained that their declared values align with recent import trends without signs of under-invoicing, and requested exclusion of irrelevant or non-imported tyre sizes from the valuation ruling to prevent misapplication. The representative of local manufacturer of M/s. Service Long March Tyres (Pvt.) Ltd. argued that the determined value is fair, therefore, the determined customs values shall be maintained. They also suggested that market inquiry is not accurate method for determination of customs value of tyres because smuggled tyres are also present in the market, therefore, it shall be based on actual prices of tyres price in exported countries.

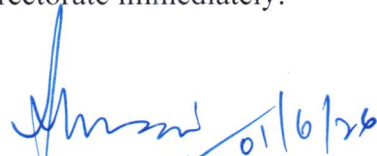
3. **Analysis / Exercise done to determine Customs Values:** The viewpoints of all stakeholders were carefully analyzed, and a detailed examination of import data for the preceding ninety (90) days was conducted in conjunction with a review of the documentary evidence submitted by both the importers and local manufacturers. This comprehensive assessment facilitated the development of a supplier-wise database, incorporating transaction values along with detailed specifications of the goods imported into Pakistan. Furthermore, international manufacturers were also approached to verify the prevailing global prices of the subject items. Subsequently, a market inquiry was conducted and examined in the light of this Directorate's Office Order No. 17/2014 dated 19.03.2014 and in terms of Section 25(7) of the Customs Act, 1969, to ensure transparency and accuracy in the determination of customs values.

4. **Method(s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-Section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at correct/transaction value. Therefore, 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 quantities and qualities, variation in declaration and specifications. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7) of Section 25 of the Customs Act, 1969. Various Wholesale and Retail Markets were visited to observe the actual prices of Tyres and Tubes. Furthermore, international manufacturers were also approached to verify the prevailing global prices of the subject items as proposed by the importer and local manufacturer. On the basis of available data / information collected and exercise conducted the values of Tyres and Tubes for Passenger Cars have been determined under sub-section (9) read with sub-section (6) & (7) of Section 25 of the Customs Act, 1969. This comprehensive evaluation ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

5. **Customs values of Tyres and Tubes-I (Passenger Cars),** hereinafter specified, shall be assessed to duty/taxes at the Customs values as per attached **Annex-A**, comprising pages 01 to 04, which forms an integral part of this Valuation Ruling along with the following condition:

- Note:**
- a) 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.
  - b) Where only Tyres are imported other than tubeless, depreciation of 6% shall be allocated 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.
  - c) Values of the Tyres with different "Ply" shall be assessed by adding or subtracting from the determined value @ 1% per two Ply rating.
  - d) Discount of 5% is admissible for import of Tyres and Tubes through land route on C&F value determined by this Directorate.
  - e) If Tyres and Tubes having specifications other than those mentioned in the valuation ruling are imported, the Collectorates may assess the goods under Section 25A of the Customs Act, 1969 or may refer the case to this Directorate General of Customs Valuation, Karachi for suitable advice.

- f) Tyres brand originating at USA, Europe & Japan and same also manufactured in other origins, shall be assessed under the category of 'International Brand'.
6. In cases, where transactional values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.
7. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.
8. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.
9. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.

  
(Azhar Husain Merchant)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

**Copy for information:**

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.



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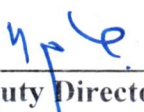
Dated: 01-06-2026


Annex-A

VALUATION RULING NO. 2086 /2026  
Tyre & Tube (Passenger Cars) – (PCT: 4011.1000)

S. No.	Tyre Size	Rim Size	Proposed PCT for WeBOC	Customs Values C&F in US\$ per piece				
				Japan	Int'l Brands	All Other Origins	Vietnam / Thailand and ASEAN Countries	China
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)
1	145/70R12	12	4011.1000.1000	19.00	17.00	16.00	14.50	13.00
2	145/80R12	12	4011.1000.1010	20.00	18.00	17.00	15.50	14.00
3	145R12	12	4011.1000.1020	20.00	18.00	17.00	15.50	14.00
4	155/70R12	12	4011.1000.1030	19.00	17.00	16.00	15.00	14.00
5	155/80D12	12	4011.1000.1040	19.00	17.00	16.00	14.50	13.00
6	155/80R12	12	4011.1000.1050	20.00	18.00	17.00	15.50	14.00
7	155R12	12	4011.1000.1060	20.00	18.00	17.00	15.50	14.00
8	165/70R12	12	4011.1000.1070	20.00	18.00	17.00	15.85	14.70
9	175/70R12	12	4011.1000.1080	22.00	20.00	18.00	16.50	15.00
10	600-12-4PR	12	4011.1000.1090	22.00	20.00	18.00	16.50	15.00
11	145/80R13	13	4011.1000.1100	24.00	22.00	21.00	18.50	16.00
12	155/65R13	13	4011.1000.1110	26.00	23.00	22.00	19.50	17.00
13	155/70R13	13	4011.1000.1120	26.00	23.00	22.00	19.50	17.00
14	155/80R13	13	4011.1000.1130	26.00	23.00	22.00	19.50	17.00
15	155R13	13	4011.1000.1140	26.00	23.00	22.00	19.50	17.00
16	165/65R13	13	4011.1000.1150	20.00	18.00	17.00	16.00	15.00
17	165/70R13	13	4011.1000.1160	24.00	22.00	21.00	18.50	16.00
18	165/80R13	13	4011.1000.1170	24.00	22.00	21.00	18.85	16.70
19	165R13	13	4011.1000.1180	24.00	22.00	21.00	18.85	16.70
20	175/60R13	13	4011.1000.1190	27.00	24.00	23.00	20.50	18.00
21	175/70R13	13	4011.1000.1200	23.00	21.00	20.00	18.50	17.00
22	185/60R13	13	4011.1000.1210	29.00	26.00	24.00	21.50	19.00
23	185/70R13	13	4011.1000.1220	29.00	26.00	24.00	21.50	19.00
24	195/60R13	13	4011.1000.1230	31.00	28.00	27.00	23.50	20.00
25	205/60R13	13	4011.1000.1240	34.00	31.00	29.00	25.50	22.00
26	225/60R13	13	4011.1000.1250	37.00	33.00	31.00	27.50	24.00
27	560-13-4PR	13	4011.1000.1260	18.00	16.00	15.00	13.50	12.00
28	615-13-4PR	13	4011.1000.1270	16.00	15.00	14.00	12.50	11.00

  
Valuation Officer

  
Deputy Director

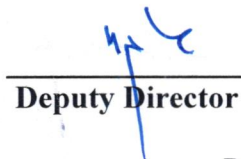
  
Additional Director

  
Director



S. No.	Tyre Size	Rim Size	Proposed PCT for WeBOC	Customs Values C&F in US\$ per piece				
				Japan	Int'l Brands	All Other Origins	Vietnam / Thailand and ASEAN Countries	China
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)
29	645-13-4PR	13	4011.1000.1280	19.00	17.00	16.00	14.50	13.00
30	155/65R14	14	4011.1000.1290	23.00	21.00	20.00	17.50	15.00
31	165/60R14	14	4011.1000.1300	24.00	22.00	21.00	18.50	16.00
32	165/65R14	14	4011.1000.1310	24.00	22.00	21.00	19.00	17.00
33	165/70R14	14	4011.1000.1320	24.00	22.00	21.00	18.85	16.70
34	165/80R14	14	4011.1000.1330	27.00	24.00	23.00	20.25	17.50
35	175/65SR14	14	4011.1000.1340	26.00	23.00	22.00	19.50	17.00
36	175/65R14	14	4011.1000.1350	26.00	23.00	22.00	19.50	17.00
37	175/70R14	14	4011.1000.1360	30.00	27.00	25.00	22.50	20.00
38	175/80R14	14	4011.1000.1370	31.00	28.00	27.00	23.50	20.00
39	175R14	14	4011.1000.1380	31.00	28.00	27.00	23.50	20.00
40	185/55R14	14	4011.1000.1390	35.00	32.00	30.00	26.50	23.00
41	185/60R14	14	4011.1000.1400	31.00	28.00	27.00	23.50	20.00
42	185/65R14	14	4011.1000.1410	30.00	27.00	25.00	22.50	20.00
43	185/70R14	14	4011.1000.1420	31.00	28.00	27.00	24.00	21.00
44	185/80R14	14	4011.1000.1430	34.00	31.00	29.00	25.50	22.00
45	195/60R14	14	4011.1000.1440	34.00	31.00	29.00	25.50	22.00
46	195/65R14	14	4011.1000.1450	35.00	32.00	30.00	26.50	23.00
47	195/70R14	14	4011.1000.1460	33.00	29.00	28.00	24.75	21.50
48	205/60R14	14	4011.1000.1470	37.00	33.00	31.00	27.50	24.00
49	750-14-6PR	14	4011.1000.1480	35.00	32.00	30.00	27.50	25.00
50	165/60R15	15	4011.1000.1490	30.00	27.00	25.00	22.25	19.50
51	165/65R15	15	4011.1000.1500	30.00	27.00	25.00	22.25	19.50
52	175/65R15	15	4011.1000.1510	33.00	29.00	28.00	24.75	21.50
53	185/55R15	15	4011.1000.1520	34.00	31.00	29.00	25.50	22.00
54	185/60R15	15	4011.1000.1530	34.00	31.00	29.00	25.50	22.00
55	185/65R15	15	4011.1000.1540	35.00	29.00	28.00	25.00	22.00
56	195/45R15	15	4011.1000.1550	35.00	32.00	30.00	26.50	23.00
57	195/50R15	15	4011.1000.1560	35.00	32.00	30.00	26.50	23.00
58	195/55R15	15	4011.1000.1570	34.00	31.00	29.00	25.50	22.00
59	195/60R15	15	4011.1000.1580	34.00	31.00	29.00	25.50	22.00
60	195/65R15	15	4011.1000.1590	34.00	31.00	29.00	26.00	23.00
61	205/60R15	15	4011.1000.1600	35.00	32.00	30.00	26.50	23.00
62	205/65R15	15	4011.1000.1610	35.00	32.00	30.00	26.50	23.00
63	205/70R15	15	4011.1000.1620	52.00	46.00	44.00	39.00	34.00
64	215/75R15	15	4011.1000.1630	50.00	45.00	43.00	37.75	32.50
65	215/80R15	15	4011.1000.1640	50.00	45.00	43.00	37.75	32.50


  
Valuation Officer

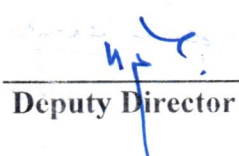
  
Deputy Director

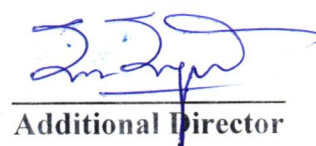
  
Additional Director

  
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S. No.	Tyre Size	Rim Size	Proposed PCT for WeBOC	Customs Values C&F in US\$ per piece				
				Japan	Int'l Brands	All Other Origins	Vietnam / Thailand and ASEAN Countries	China
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)
66	225/70R15	15	4011.1000.1650	54.00	49.00	46.00	40.50	35.00
67	225/75R15	15	4011.1000.1660	54.00	49.00	46.00	40.50	35.00
68	185/55R16	16	4011.1000.1670	37.00	33.00	31.00	27.50	24.00
69	195/45R16	16	4011.1000.1680	38.00	34.00	32.00	28.50	25.00
70	195/55R16	16	4011.1000.1690	39.00	35.00	33.00	29.25	25.50
71	195/60R16	16	4011.1000.1700	39.00	35.00	33.00	29.25	25.50
72	205/50R16	16	4011.1000.1710	42.00	38.00	36.00	31.75	27.50
73	205/55R16	16	4011.1000.1720	42.00	38.00	36.00	31.75	27.50
74	205/60R16	16	4011.1000.1730	42.00	38.00	36.00	31.75	27.50
75	205/65R16	16	4011.1000.1740	42.00	38.00	36.00	31.75	27.50
76	215/55R16	16	4011.1000.1750	45.00	40.00	38.00	33.75	29.50
77	215/60R16	16	4011.1000.1760	43.00	39.00	37.00	32.50	28.00
78	215/65R16	16	4011.1000.1770	44.00	39.00	37.00	32.75	28.50
79	225/55R16	16	4011.1000.1780	49.00	44.00	42.00	37.00	32.00
80	225/60R16	16	4011.1000.1790	45.00	40.00	38.00	33.75	29.50
81	235/60R16	16	4011.1000.1800	75.00	67.00	63.00	56.00	49.00
82	245/75R16	16	4011.1000.1810	79.00	71.00	67.00	59.00	51.00
83	205/45R17	17	4011.1000.1820	44.00	39.00	37.00	32.75	28.50
84	205/50R17	17	4011.1000.1830	43.00	39.00	37.00	32.75	28.50
85	215/40R17	17	4011.1000.1840	45.00	40.00	38.00	33.75	29.50
86	215/45R17	17	4011.1000.1850	45.00	40.00	38.00	33.75	29.50
87	215/50R17	17	4011.1000.1860	46.00	42.00	39.00	34.50	30.00
88	215/55R17	17	4011.1000.1870	45.00	40.00	38.00	33.75	29.50
89	225/45R17	17	4011.1000.1880	46.00	42.00	39.00	34.50	30.00
90	225/50R17	17	4011.1000.1890	46.00	42.00	39.00	34.50	30.00
91	225/55R17	17	4011.1000.1900	46.00	42.00	39.00	34.50	30.00
92	225/60R17	17	4011.1000.1910	61.00	55.00	52.00	46.00	40.00
93	235/45R17	17	4011.1000.1920	50.00	45.00	43.00	38.00	33.00
94	235/55R17	17	4011.1000.1930	50.00	45.00	43.00	38.00	33.00
95	245/45R17	17	4011.1000.1940	52.00	46.00	44.00	39.00	34.00
96	225/40R18	18	4011.1000.1950	57.00	51.00	48.00	42.50	37.00
97	225/45R18	18	4011.1000.1960	57.00	51.00	48.00	42.50	37.00
98	225/60R18	18	4011.1000.1970	63.00	56.00	53.00	47.00	41.00
99	235/40R18	18	4011.1000.1980	58.00	53.00	50.00	43.75	37.50
100	235/45R18	18	4011.1000.1990	60.00	54.00	51.00	45.00	39.00
101	235/50R18	18	4011.1000.2000	60.00	54.00	51.00	45.00	39.00
102	235/55R18	18	4011.1000.2010	60.00	54.00	51.00	45.00	39.00

  
Valuation Officer

  
Deputy Director

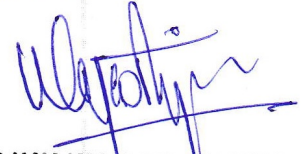
  
Additional Director

  
Director



S. No.	Tyre Size	Rim Size	Proposed PCT for WeBOC	Customs Values C&F in US\$ per piece				
				Japan	Int'l Brands	All Other Origins	Vietnam / Thailand and ASEAN Countries	China
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)
103	235/60R18	18	4011.1000.2020	65.00	58.00	55.00	48.50	42.00
104	245/40R18	18	4011.1000.2030	61.00	55.00	52.00	45.75	39.50
105	245/45R18	18	4011.1000.2040	62.00	56.00	53.00	46.50	40.00
106	245/50R18	18	4011.1000.2050	63.00	56.00	53.00	47.00	41.00
107	225/55R19	19	4011.1000.2060	71.00	64.00	60.00	53.00	46.00
108	235/35R19	19	4011.1000.2070	61.00	55.00	52.00	45.75	39.50
109	245/40R19	19	4011.1000.2080	68.00	61.00	58.00	51.00	44.00
110	245/45R19	19	4011.1000.2090	71.00	64.00	60.00	53.00	46.00
111	265/45R21	21	4011.1000.2100	139.00	125.00	118.00	104.00	90.00

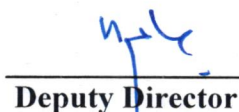
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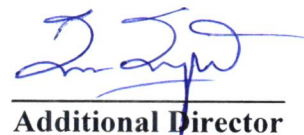
**SHAIKH WAQAS ANJUM**  
**General Secretary**  
 Karachi Customs Agents Association



Valuation Officer



Deputy Director



Additional Director



Director