

C. No. Misc/08/2005-III/Dir-49

Dated: 08-10-2026

VALUATION RULING NO. 2112 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Directorate General of Customs Valuation, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUES OF TYRES & TUBES-II (LIGHT TRUCK AND TRUCK/BUS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1. Valuation Ruling:	In supersession of Valuation Ruling No. 1959/2025 dated 17.01.2025.
2. Date of meeting with stakeholders:	The meeting with relevant stakeholders was held on 10.09.2026.

Background of the Issue: Valuation Ruling No. 1959/2025 dated 17.01.2025 was issued for determination of Customs values of Tyres & Tubes-II (Light Truck and Truck/Bus), in supersession of Valuation Ruling No. 1821/2023 dated 25.10.2023. Subsequently, representations were received from stakeholders for review / re-determination of the customs values of the subject goods. The subject goods are imported in different types, sizes, ply ratings, brands, origins and commercial levels. In view of prevailing import trends, stakeholder representations and the need to rationalize the specifications and entries, an exercise was initiated by this Directorate for re-determination of Customs values of the subject goods under Section 25A of the Customs Act, 1969.

2. Participation of the Stakeholders in the meeting: Meeting for determination of Customs values of the subject goods was held on 10.09.2026. Notices were issued to the relevant stakeholders with the request to attend the meeting and submit relevant documents and evidence in support of their contentions. Representatives of commercial importers, trade associations and local manufacturers attended the meeting and presented their viewpoints. The importers / trade representatives, inter alia, requested maintenance of the existing customs values with rationalization of entries, consolidation of comparable sizes / ply ratings, whereas representatives of the local tyre manufacturing industry sought upward revision of values on the basis of increase in international raw-material prices, freight and prevailing import values. Subsequent written representations and supporting documents submitted by the stakeholders were also examined during the valuation exercise.

3. Analysis/Exercise done to determine Customs Values: The Directorate scrutinized the available import data of the subject goods and examined Valuation Ruling No. 1959/2025, the representations of the stakeholders, proposed workings, available international / market price information and assessment trends. The data was analyzed with reference to tyre size, rim size, ply rating, construction (radial / normal), origin and brand / commercial level. The submissions seeking enhancement as well as maintenance of the existing values were considered in the light of the available record.

It was observed that a number of specifications appearing in the earlier ruling required rationalization in respect of size description, ply rating. The available record further indicated that the existing benchmark values for the covered specifications broadly remained workable for uniform assessment. Accordingly, the values have largely been maintained while the entries have been rationalized / consolidated, wherever appropriate, as reflected in Annex-A to this Ruling.

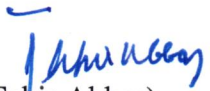
4. Method(s) adopted to determine Customs values: Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-Section (1) of Section 25 of the Customs Act, 1969, 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. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7). Various Wholesale and Retail Markets were visited to observe the actual prices of Tyres and Tubes. The computed value method under sub-Section (8) was also examined; however, the requisite information for application of the said method was not available. Therefore, on the basis of available data / information collected and exercise conducted, the Customs values of Tyres and Tubes have ultimately been determined under sub-Section (9) read with sub-Section (7) of Section 25 of the Customs Act, 1969.

5. Customs values of Tyres & Tubes-II (Light Truck and Truck/Bus), hereinafter specified, shall be assessed to duty/taxes at the Customs values as per attached **Annex-A**, comprising pages 01 to 05, which forms an integral part of this Valuation Ruling along with the following conditions:

- Notes:**
- i) If a Radial Tyre is imported which is not covered in this Ruling and bears specifications similar to normal Tyre except for being Radial, such Tyres may be assessed at 12% higher value than that of the normal Tyre.
 - ii) 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 Valuation Ruling No. 1546/2021 dated 03.08.2021 as revised or rescinded from time to time.
 - iii) Values of the Tyres with different "Ply" shall be assessed by adding or subtracting from the determined value @ 1% per two Ply rating.
 - iv) Discount of 5% is admissible for import of Tyres and Tubes through land route on C&F value determined by this Directorate.
 - 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 the case to this Directorate General of Customs Valuation, Karachi for suitable advice.

6. In cases where declared 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 Annex-A attached separately. HS / PCT Codes are mentioned for illustrative purposes.
9. The Collectorates of Customs shall ensure the implementation of this Valuation Ruling and in case of any anomaly, the matter may be brought to the notice of this Directorate immediately.


(Tahir Abbas)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ 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/Policy), F.B.R., Islamabad.
- 2) The Director General, Directorate General of 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 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 Chairman, All Pakistan Customs Agents Association (APCAA), Karachi.
- 10) The Chairman, Karachi Custom Agents Association, Karachi.
- 11) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 12) The Webmaster, Federal Board of Revenue, Islamabad.
- 13) Guard File.

Tyre & Tube (Light Truck & Truck/Bus)

Annex-A to Valuation Ruling No: 2112 /2026; dated: 08 -10-2026

Customs C&F Values in US \$ per piece

S.No.	HS Code	Proposed PCT for WeBOC	Vehicle Type	Rim Size	Tyre Size	Japan	Int'l Brands MFG in other origins	China	Vietnam	All other origins
1	2	3	4	5	6	7	8	9	10	11
1	4011.2011	4011.2011.1010	LIGHT TRUCK RADIAL	12	145-R12C-8PR	17	16	12	13	15
2	4011.2019	4011.2019.1010	LIGHT TRUCK	10	480-10/500-10/8PR	15	13	10	11	13
3	4011.2011	4011.2011.1020	LIGHT TRUCK RADIAL	12	155R12/8 PRC	20	18	14	15	17
4	4011.2019	4011.2019.1020	LIGHT TRUCK	12	450-12-8PR	19	17	13	15	16
5	4011.2019	4011.2019.1040	LIGHT TRUCK	12	500-12-8PR	24	22	17	18	20
6	4011.2011	4011.2011.1030	LIGHT TRUCK RADIAL	13	165R13/8 PRC	23	21	16	18	20
7	4011.2019	4011.2019.1050	LIGHT TRUCK	13	600-13-8PR	24	22	17	18	20
8	4011.2011	4011.2011.1040	LIGHT TRUCK RADIAL	14	165R14/8 PRC	30	27	21	23	25
9	4011.2011	4011.2011.1050	LIGHT TRUCK RADIAL	14	185/R-14-8PR	34	31	24	26	29
10	4011.2011	4011.2011.1060	LIGHT TRUCK RADIAL	14	195/R14-8PR	48	44	30	33	38
11	4011.2011	4011.2011.1070	LIGHT TRUCK RADIAL	14	205/75 R14C	46	42	32	35	39
12	4011.2011	4011.2011.1080	LIGHT TRUCK RADIAL	14	205/R14-8PR	50	45	35	39	43
13	4011.2011	4011.2011.1090	LIGHT TRUCK RADIAL	14	215/75 R14	50	45	35	39	43
14	4011.2011	4011.2011.1100	LIGHT TRUCK RADIAL	14	225/75R14	53	48	37	41	45
15	4011.2011	4011.2011.1110	LIGHT TRUCK	14	600-14-8PR	23	21	16	18	20
16	4011.2019	4011.2019.1060	LIGHT TRUCK	14	650-14-10PR	34	31	24	26	29
17	4011.2019	4011.2019.1070	LIGHT TRUCK	14	670-14-8PR	31	28	22	24	27
18	4011.2019	4011.2019.1080	LIGHT TRUCK	15	195-R15 / 8 PR	49	44	34	37	42
19	4011.2019	4011.2019.1090	LIGHT TRUCK	15	10-R15-6PR	67	60	47	52	57
20	4011.2019	4011.2019.1100	LIGHT TRUCK	15	11-R150-6PR	69	62	48	53	59
21	4011.2011	4011.2011.1130	LIGHT TRUCK RADIAL	15	195/70-R15C	39	35	28	31	33
22	4011.2011	4011.2011.1140	LIGHT TRUCK RADIAL	15	205/70R15C	52	46	36	40	44
23	4011.2011	4011.2011.1150	LIGHT TRUCK RADIAL	15	215/R15-8PR	50	45	35	39	43

Valuation Officer
Customs Valuation, Karachi

ARSALAN
Deputy Director

Additional Director
Customs Valuation
Karachi



S.No.	HS Code	Proposed PCT for WeBOC	Vehicle Type	Rim Size	Tyre Size	Japan	Int'l Brands MFG in other origins	China	Vietnam	All other origins
1	2	3	4	5	6	7	8	9	10	11
24	4011.2011	4011.2011.1160	LIGHT TRUCK RADIAL	15	215/70R15C 8 PR	52	46	36	40	44
25	4011.2011	4011.2011.1170	LIGHT TRUCK RADIAL	15	215/75R15-6PR	52	46	36	40	44
26	4011.2011	4011.2011.1180	LIGHT TRUCK RADIAL	15	225/70R15	54	49	38	42	46
27	4011.2011	4011.2011.1190	LIGHT TRUCK RADIAL	15	235/75R15-6PR	56	50	39	43	47
28	4011.2011	4011.2011.1200	LIGHT TRUCK RADIAL	15	255/70R15	60	54	42	46	51
29	4011.2011	4011.2011.1210	LIGHT TRUCK RADIAL	15	265/70-R15	62	56	44	48	53
30	4011.2011	4011.2011.1220	LIGHT TRUCK RADIAL	15	265/75-R15	64	57	45	50	54
31	4011.2011	4011.2011.1230	LIGHT TRUCK RADIAL	15	30X9.50-R15-6PR	65	59	46	51	55
32	4011.2011	4011.2011.1240	LIGHT TRUCK RADIAL	15	31X10.50-R15-6PR	67	60	47	52	57
33	4011.2011	4011.2011.1250	LIGHT TRUCK RADIAL	15	600-15-8PR	38	34	27	30	32
34	4011.2091	4011.2091.1130	TRUCK / BUS Radial	15	225/75R15	53	48	37	41	45
35	4011.2011	4011.2011.1260	LIGHT TRUCK RADIAL	15	700-15-8PR	43	39	30	33	37
36	4011.2011	4011.2011.1270	LIGHT TRUCK RADIAL	15	750-15-12PR	49	44	34	37	42
37	4011.2011	4011.2011.1280	LIGHT TRUCK RADIAL	15	900-R15-6PR	65	59	46	51	55
38	4011.2011	4011.2011.1290	LIGHT TRUCK RADIAL	16	205/80-R16-6PR	52	46	36	40	44
39	4011.2019	4011.2019.1110	LIGHT TRUCK	16	205/R16-6PR	52	46	36	40	44
40	4011.2019	4011.2019.1120	LIGHT TRUCK	16	215/70 R16	45	40	31	34	38
41	4011.2019	4011.2019.1130	LIGHT TRUCK	16	215/75 R16	49	44	34	37	42
42	4011.2011	4011.2011.1300	LIGHT TRUCK RADIAL	16	215/80-R16	49	44	34	37	42
43	4011.2019	4011.2019.1140	LIGHT TRUCK	16	225/75R16-10PR	69	62	48	53	59
44	4011.2019	4011.2019.1150	LIGHT TRUCK	16	235/85-R16-8PR	69	62	48	53	59
45	4011.2011	4011.2011.1310	LIGHT TRUCK RADIAL	16	245/70-R16	68	61	48	53	58
46	4011.2011	4011.2011.1320	LIGHT TRUCK RADIAL	16	265/70-R16	72	65	50	55	61
47	4011.2011	4011.2011.1330	LIGHT TRUCK RADIAL	16	275/70-R16	79	71	55	61	67
48	4011.2011	4011.2011.1360	LIGHT TRUCK RADIAL	16	650-16-12PR	56	50	39	43	47


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1	2	3	4	5	6	7	8	9	10	11
49	4011.2011	4011.2011.1370	LIGHT TRUCK RADIAL	16	650-R16-12PR	64	55	43	47	52
50	4011.2011	4011.2011.1380	LIGHT TRUCK RADIAL	16	700-16-12PR	61	55	43	47	52
51	4011.2011	4011.2011.1410	LIGHT TRUCK RADIAL	16	700-R16-12PR	67	60	47	52	57
52	4011.2091	4011.2091.1140	TRUCK / BUS Radial	16	235/70R16	64	57	45	50	54
53	4011.2091	4011.2091.1150	TRUCK / BUS Radial	16	265/75R16	76	68	53	58	64
54	4011.2091	4011.2091.1160	TRUCK / BUS Radial	16	285/75R16	87	78	61	67	74
55	4011.2091	4011.2091.1170	TRUCK / BUS Radial	16	265/75R16	76	68	53	58	64
56	4011.2019	4011.2019.1160	LIGHT TRUCK	16	750-16-14PR	80	72	56	62	68
57	4011.2011	4011.2011.1420	LIGHT TRUCK RADIAL	16	750-R16-14PR	91	82	64	70	77
58	4011.2019	4011.2019.1170	LIGHT TRUCK	16	825-15-14PR	73	66	51	56	62
59	4011.2019	4011.2019.1190	LIGHT TRUCK	16	825-16-16PR	101	91	71	78	86
60	4011.2019	4011.2019.1200	LIGHT TRUCK	16	825-R16-16PR	121	109	85	94	103
61	4011.2011	4011.2011.1440	LIGHT TRUCK RADIAL	17	215/60 R17	53	48	37	41	45
62	4011.2091	4011.2091.1180	TRUCK / BUS Radial	17	285/65R17	81	73	57	63	69
63	4011.2011	4011.2011.1450	LIGHT TRUCK RADIAL	17	215/75-R17.5-16PR	80	72	56	62	68
64	4011.2019	4011.2019.1210	LIGHT TRUCK	17	225/70R17	62	56	44	48	53
65	4011.2011	4011.2011.1460	LIGHT TRUCK RADIAL	17	265/65R17	73	66	51	56	62
66	4011.2019	4011.2019.1220	LIGHT TRUCK	17	275/65R17	81	73	57	63	69
67	4011.2011	4011.2011.1470	LIGHT TRUCK RADIAL	18	225/50 R18	53	48	37	41	45
68	4011.2019	4011.2019.1230	LIGHT TRUCK	18	225/55R18	61	55	43	47	52
69	4011.2019	4011.2019.1240	LIGHT TRUCK	18	235/40R18	67	60	47	52	57
70	4011.2011	4011.2011.1480	LIGHT TRUCK RADIAL	18	255/55R18	71	64	49	54	60
71	4011.2091	4011.2091.1190	TRUCK / BUS Radial	18	285/65R18	89	80	62	68	75
72	4011.2091	4011.2091.1200	TRUCK / BUS Radial	18	275/70R18	80	72	56	62	68
73	4011.2091	4011.2091.1210	TRUCK / BUS Radial	18	275/65R18	86	77	60	66	73

Valuation Officer
Customs Valuation, Karachi

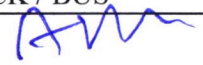
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Deputy Director

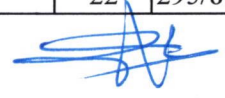
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S.No.	HS Code	Proposed PCT for WeBOC	Vehicle Type	Rim Size	Tyre Size	Japan	Int'l Brands MFG in other origins	China	Vietnam	All other origins
1	2	3	4	5	6	7	8	9	10	11
74	4011.2011	4011.2011.1490	LIGHT TRUCK RADIAL	18	265/35R18	64	57	45	50	54
75	4011.2011	4011.2011.1500	LIGHT TRUCK RADIAL	18	265/60R18	77	70	54	59	66
76	4011.2011	4011.2011.1510	LIGHT TRUCK RADIAL	18	275/60R18	79	71	55	61	67
77	4011.2011	4011.2011.1520	LIGHT TRUCK RADIAL	18	285/60R18	86	77	60	66	73
78	4011.2011	4011.2011.1530	LIGHT TRUCK RADIAL	19	235/55R19	54	49	38	42	46
79	4011.2091	4011.2091.1190	TRUCK / BUS Radial	19	445/45R19.5 - 22 PR	305	275	214	235	260
80	4011.2091	4011.2091.1070	TRUCK / BUS Radial	19	265/70-R19.5	153	138	107	118	130
81	4011.2011	4011.2011.1540	LIGHT TRUCK RADIAL	19	255/55R19	87	78	61	67	74
82	4011.2091	4011.2091.1080	TRUCK / BUS Radial	22	275/70R22.5	161	145	113	124	137
83	4011.2011	4011.2011.1550	LIGHT TRUCK RADIAL	20	285/50R20	102	94	73	80	89
84	4011.2011	4011.2011.1580	LIGHT TRUCK RADIAL	20	825-20-16PR	112	101	78	86	95
85	4011.2011	4011.2011.1590	LIGHT TRUCK RADIAL	20	825-R-20-16PR	115	104	81	89	98
86	4011.2011	4011.2011.1620	LIGHT TRUCK RADIAL	20	900-20-16PR	147	132	103	113	125
87	4011.2011	4011.2011.1630	LIGHT TRUCK RADIAL	20	900-R20-16PR	172	155	120	132	146
88	4011.2011	4011.2011.1640	LIGHT TRUCK RADIAL	20	1000-20-16PR	161	145	113	124	137
89	4011.2091	4011.2091.1010	TRUCK / BUS Radial	20	1000-R20-18PR	199	179	140	154	169
90	4011.2099	4011.2099.1020	TRUCK / BUS	20	1100-R20-18PR	262	237	184	202	223
91	4011.2091	4011.2091.1030	TRUCK / BUS Radial	20	1100-20-18PR	194	175	136	150	165
92	4011.2099	4011.2099.1030	TRUCK / BUS	20	1200-20-18PR	227	204	159	175	193
93	4011.2091	4011.2091.1040	TRUCK / BUS Radial	20	1200-R20-18PR	242	218	169	186	206
94	4011.2099	4011.2099.1040	TRUCK / BUS	20	1300 R 20 / 20	259	233	181	199	220
95	4011.2091	4011.2091.1050	TRUCK / BUS Radial	20	1400-R20-20PR	321	289	225	248	273
96	4011.2091	4011.2091.1060	TRUCK / BUS Radial	21	275/50R21	115	104	81	89	98
97	4011.2099	4011.2099.1060	TRUCK / BUS	22	11 R 22.5 / 16	163	147	114	125	139
98	4011.2099	4011.2099.1070	TRUCK / BUS	22	295/80R22.5	184	166	129	142	156


Valuation Officer
 Customs Valuation, Karachi


ARSALAN
 Deputy Director


 Additional Director
 Customs Valuation
 Karachi



S.No.	HS Code	Proposed PCT for WeBOC	Vehicle Type	Rim Size	Tyre Size	Japan	Int'l Brands MFG in other origins	China	Vietnam	All other origins
1	2	3	4	5	6	7	8	9	10	11
99	4011.2091	4011.2091.1090	TRUCK / BUS Radial	22	1200 R22.5-18PR	215	194	151	166	183
100	4011.2091	4011.2091.1100	TRUCK / BUS Radial	22	1300 R22.5/18	201	181	141	155	171
101	4011.2091	4011.2091.1110	TRUCK / BUS Radial	22	315/80 R22.5	213	192	149	164	181
102	4011.2091	4011.2091.1120	TRUCK / BUS Radial	22	385/65 R22.5-20	267	240	187	206	227
103	4011.2099	4011.2099.1050	TRUCK / BUS	24	1200 R 24 / 18	324	292	227	250	275
104	4011.2091	4011.2091.1190	TRUCK / BUS Radial	24	325 / 95 R 24 / 22 PR	374	337	262	288	318

[Signature]
Valuation Officer
 Customs Valuation, Karachi

[Signature]
ARSALAN
 Deputy Director

[Signature]
Additional Director
 Customs Valuation
 Karachi

