

C. No. Misc/22/2009-VIII/DiY-24.

Dated: 23-06-2026

**VALUATION RULING NO. 2092 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 OF AIR FILTERS, OIL FILTERS, FUEL FILTERS, WATER PUMPS, OIL PUMPS, FUEL PUMPS AND IN-TANK FUEL PUMPS (AUTO REPLACEMENT PARTS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 1402/2019 dated 30.10.2019.
2.	Date of meetings with stakeholders	The meeting with relevant stakeholders was held on 20.04.2026.

**Background of the Issue:** The customs values of Water Pumps, Oil Pumps, Fuel Pumps, Oil Filters, Fuel Filters and Air Filters (Auto Replacement Parts) were earlier determined vide Valuation Ruling No. 1402/2019 dated 30.10.2019. Representations were received from stakeholders for determination of customs values of the subject goods in view of prevailing market conditions. Furthermore, the existing Valuation Ruling, being more than six years old, warranted review. Accordingly, the Directorate initiated an exercise for determination of customs values of the items covered therein under Section 25A of the Customs Act, 1969.

**2. Participation of the Stakeholders in the meeting:** A meeting was convened in this Directorate on 20.04.2026 with relevant stakeholders for determination of customs values of the subject goods. Representatives of Pakistan Automobile Spare Parts Importers & Dealers Association (PASPIDA), M/s Indus Motor Company (IMC), along with other commercial importers, participated in the proceedings and shared their views regarding prevailing market conditions and valuation structure of the subject goods. During the meeting, it was discussed that the existing valuation structure was based on weight categories, whereas the subject goods are generally traded, identified and applied in the auto parts market with reference to vehicle application and engine capacity. It was therefore proposed that customs values of the subject goods may be structured on vehicle / engine capacity instead of weight basis. The representatives of PASPIDA submitted their proposal in respect of all subject goods for consideration by the Department. They also requested that "In-Tank Fuel Pump" may be separately reflected in the valuation structure in view of its distinct application in the auto parts market. The submissions and documents provided during the meeting were duly examined and considered during the valuation exercise.

**3. Analysis/Exercise done to determine Customs Values:** The matter for determination of customs values of Air Filters, Oil Filters, Fuel Filters, Water Pumps, Oil Pumps, Fuel Pumps and In-Tank Fuel Pumps has been examined. The subject goods are used in the service, maintenance and replacement market and cater to a wide range of

vehicles operating in Pakistan. Filters are regularly replaced during routine maintenance, whereas pumps are generally replaced with reference to vehicle application and service condition. These usage patterns have a direct bearing on demand and pricing in the local market. Analysis of import data of the subject goods was carried out, which indicated variation in declared values across different consignments, origins, specifications, vehicle applications and categories. The analysis further showed that consistent comparison under identical or similar goods methods was not fully possible due to differences in vehicle application, specifications and market treatment of the subject goods. The existing valuation structure was also reviewed. It was observed that the earlier weight-based categorization did not fully reflect the manner in which the subject goods are traded and applied in the auto parts market. These goods are generally identified with reference to vehicle application and engine capacity rather than weight alone. Accordingly, the valuation structure has been revised from weight-based categories to vehicle / engine capacity-based categories to better reflect prevailing market practice. The proposals submitted by PASPIDA in respect of the subject goods were examined considering prevailing market practice, import pattern, available price information and market enquiry. It was also noted that In-Tank Fuel Pumps have distinct application and market treatment within the auto parts segment; therefore, the said item has been separately reflected in the valuation structure. Market surveys were also conducted and considered, which reflected prevailing prices of the subject goods in the local market and indicated variation in price levels across different vehicle / engine capacity segments. Accordingly, customs values have been structured based on prevailing market conditions, import data analysis, market enquiry and vehicle / engine capacity-based segmentation to ensure fair, consistent and uniform assessment.

**4. Method(s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969 were examined in sequential order for determination of customs values of the subject goods. The transaction value method under Section 25(1) was found inapplicable due to non-availability of information required under Section 25(2) of the Customs Act, 1969. The identical goods value method under Section 25(5) and the similar goods value method under Section 25(6) were also examined; however, these methods could not be relied upon due to lack of complete and demonstrable comparability and variations in declared values, specifications, vehicle applications and categories. Market enquiry conducted under Section 25(7) of the Customs Act, 1969 revealed variation in prices across different vehicle / engine capacity segments in the auto parts market. The computed value method under Section 25(8) was also examined; however, it could not be applied due to non-availability of verifiable data regarding manufacturing costs and allied expenses in the country of export. Accordingly, the customs values of the subject goods have been determined under Section 25(9) read with sub-section (7) of Section 25 of the Customs Act, 1969.

**5. Customs Values for Air Filters, Oil Filters, Fuel Filters, Water Pumps, Oil Pumps, Fuel Pumps and In-Tank Fuel Pumps (Auto Replacement Parts) - *hereinafter specified*** shall be assessed to duty / taxes at Customs Values as per attached **Annexure-A** comprising **Sr. No. 1 to 7** and total **2 pages**.

**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

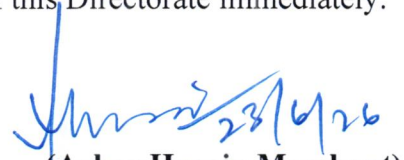


assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

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 the aforementioned table. HS/PCT 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 (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), 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 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.

Sr. No.	Description	Category	HS Codes	Proposed PCTs for WeBOC	Customs Values C&F (US\$/PC)			
					China	Japan	Europe	Other Origins
1	Air Filter	Upto 800CC	8421.3110 8421.3190	8421.3110.1000 8421.3190.1000	0.55	0.86	1.11	0.72
		Upto 1000CC		8421.3110.1100 8421.3190.1100	0.66	1.05	1.37	0.87
		Upto 1300CC		8421.3110.1200 8421.3190.1200	0.72	1.13	1.47	0.92
		Upto 1800CC		8421.3110.1300 8421.3190.1300	0.85	1.32	1.72	1.12
		Upto 3500CC		8421.3110.1400 8421.3190.1400	0.97	1.51	1.97	1.32
		Upto 5000CC		8421.3110.1500 8421.3190.1500	1.52	2.37	3.08	2.01
		Above 5000CC		8421.3110.1600 8421.3190.1600	2.53	3.95	5.13	3.34
		Upto 5000CC (HTV)		8421.3110.1700 8421.3190.1700	1.82	2.84	3.70	2.41
		Above 5000CC (HTV)		8421.3110.1800 8421.3190.1800	3.12	4.87	6.33	4.12
2	Oil Filter	Upto 800CC	8421.2310 8421.2390	8421.2310.1000 8421.2390.1000	0.59	0.79	1.03	0.78
		Upto 1000CC		8421.2310.1100 8421.2390.1100	0.66	1.03	1.33	0.87
		Upto 1300CC		8421.2310.1200 8421.2390.1200	0.72	1.13	1.47	0.96
		Upto 1800CC		8421.2310.1300 8421.2390.1300	0.76	1.18	1.54	1.00
		Upto 3500CC		8421.2310.1400 8421.2390.1400	0.79	1.23	1.60	1.04
		Upto 5000CC		8421.2310.1500 8421.2390.1500	1.01	1.58	2.05	1.34
		Above 5000CC		8421.2310.1600 8421.2390.1600	1.27	1.97	2.57	1.67
		Upto 5000CC (HTV)		8421.2310.1700 8421.2390.1700	1.22	1.90	2.46	1.60
		Above 5000CC (HTV)		8421.2310.1800 8421.2390.1800	1.69	2.63	3.42	2.23
3	Fuel Filter	Upto 800CC	8421.2310 8421.2390	8421.2310.1900 8421.2390.1900	0.26	0.41	0.53	0.35
		Upto 1000CC		8421.2310.2000 8421.2390.2000	0.39	0.62	0.80	0.52
		Upto 1300CC		8421.2310.2100 8421.2390.2100	0.53	0.82	1.07	0.70
		Upto 1800CC		8421.2310.2200 8421.2390.2200	0.66	1.03	1.33	0.87
		Upto 3500CC		8421.2310.2300 8421.2390.2300	1.10	1.71	2.22	1.45
		Upto 5000CC		8421.2310.2400 8421.2390.2400	1.27	1.97	2.57	1.67
		Above 5000CC		8421.2310.2500 8421.2390.2500	2.03	3.16	4.11	2.67
		Upto 5000CC (HTV)		8421.2310.2600 8421.2390.2600	1.52	2.37	3.08	2.01
		Above 5000CC (HTV)		8421.2310.2700 8421.2390.2700	2.50	3.90	5.07	3.30

Valuation Officer  
Customs Valuation, Karachi.

SADAF REHMAN KHAN  
Deputy Director  
Directorate General of Customs Valuation  
Karachi



4	Water Pump	Upto 800CC	8413.3030 8413.3050	8413.3030.1000 8413.3050.1000	1.45	2.33	3.02	1.91
		Upto 1000CC		8413.3030.1100 8413.3050.1100	1.71	2.76	3.59	2.26
		Upto 1300CC		8413.3030.1200 8413.3050.1200	1.97	3.09	4.02	2.61
		Upto 1800CC		8413.3030.1300 8413.3050.1300	2.44	3.82	4.96	3.21
		Upto 3500CC		8413.3030.1400 8413.3050.1400	4.26	6.80	8.84	5.62
		Upto 5000CC		8413.3030.1500 8413.3050.1500	6.41	10.01	13.01	8.47
		Above 5000CC		8413.3030.1600 8413.3050.1600	9.28	14.48	18.83	12.25
		Upto 5000CC (HTV)		8413.3030.1700 8413.3050.1700	7.70	12.01	15.61	10.16
		Above 5000CC (HTV)		8413.3030.1800 8413.3050.1800	10.97	17.11	22.25	14.48
5	Oil Pump	Upto 800CC	8413.3030 8413.3050	8413.3030.1900 8413.3050.1900	6.75	10.53	13.69	8.91
		Upto 1000CC		8413.3030.2000 8413.3050.2000	8.44	13.17	17.11	11.14
		Upto 1300CC		8413.3030.2100 8413.3050.2100	10.13	15.80	20.54	13.37
		Upto 1800CC		8413.3030.2200 8413.3050.2200	11.36	17.71	23.03	14.96
		Upto 3500CC		8413.3030.2300 8413.3050.2300	23.26	36.25	47.12	30.66
		Upto 5000CC		8413.3030.2400 8413.3050.2400	30.08	46.91	60.98	39.69
		Above 5000CC		8413.3030.2500 8413.3050.2500	47.86	74.62	97.01	63.19
		Upto 5000CC (HTV)		8413.3030.2600 8413.3050.2600	36.10	56.29	73.17	47.63
		Above 5000CC (HTV)		8413.3030.2700 8413.3050.2700	59.03	92.04	119.65	77.94
6	Fuel Pump	Upto 800CC	8413.3030 8413.3050	8413.3030.2800 8413.3050.2800	2.24	3.49	4.54	2.95
		Upto 1000CC		8413.3030.2900 8413.3050.2900	2.15	3.64	4.73	2.87
		Upto 1300CC		8413.3030.3000 8413.3050.3000	2.28	3.81	4.95	3.01
		Upto 1800CC		8413.3030.3100 8413.3050.3100	2.55	4.30	5.59	3.39
		Upto 3500CC		8413.3030.3200 8413.3050.3200	3.29	5.53	7.19	4.34
		Upto 5000CC		8413.3030.3300 8413.3050.3300	3.79	6.36	8.27	5.00
		Above 5000CC		8413.3030.3400 8413.3050.3400	5.94	10.00	13.00	7.87
7	In-Tank Fuel Pump	Upto 800CC	8413.3030 8413.3050	8413.3030.3500 8413.3050.3500	0.92	1.22	1.59	1.14
		Upto 1000CC		8413.3030.3600 8413.3050.3600	0.94	1.25	1.63	1.17
		Upto 1300CC		8413.3030.3700 8413.3050.3700	1.00	1.32	1.71	1.23
		Upto 1800CC		8413.3030.3800 8413.3050.3800	1.12	1.47	1.92	1.37
		Upto 3500CC		8413.3030.3900 8413.3050.3900	1.18	1.57	2.04	1.46
		Upto 5000CC		8413.3030.4000 8413.3050.4000	1.66	2.19	2.85	2.04
		Above 5000CC		8413.3030.4100 8413.3050.4100	2.61	3.45	4.49	3.21

**Note:** Reduction of 7% shall be admissible on above determined values on account of freight charges, if the goods are imported through land route and thereafter actual land freight charges incurred for respective land import station shall be added.

*Valuation Officer*  
Customs Valuation, Karachi.

*AF REHMAN KHAN*  
Deputy Director  
Directorate General of Customs Valuation,  
Karachi

