



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI



No. Misc/08/2005-III/Dir-33

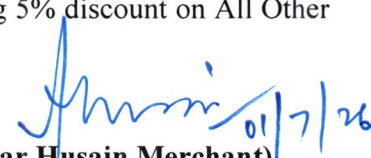
Dated: 01.07.2026

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

**Addendum to Valuation Ruling No. 2086/2026 dated 01.06.2026
in terms of Section 21 of the General Clauses Act, 1897 read with sub-section 4 of
Section 25A and Section 206 of the Customs Act, 1969.**

In exercise of the powers conferred under Section 21 of the General Clauses Act, 1897, read with sub-section (4) of Section 25A and Section 206 of the Customs Act, 1969, the following insertion is hereby made (and shall be deemed always to have been so made), after S.No. (f) of Para 5 of Valuation Ruling No. 2086/2026 dated 01.06.2026.

- “(g) Tyres of internationally recognized brands, manufactured other than of USA, Europe, or Japan (for example: South Korea, Taiwan), manufactured in China or any ASEAN countries, shall be assessed by giving 5% discount on All Other Origins category”.


(Azhar Husain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gawadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ 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, Director Generals of Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 5) All Collectors / Directors of respective Collectorates and Directorates.
- 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) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
- 10) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 11) The Webmaster, Federal Board of Revenue, Islamabad.
- 12) Guard File.