



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



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C. No. Misc/22/2009-VIII/1266

Dated: 08-04-2026

**VALUATION RULING NO. 2064 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 AUTO REPLACEMENT PARTS - ENGINE PARTS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 1446/2020 dated 12.05.2020.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was held on 24.02.2026.

**2. Background of the Issue:** Representations were received from stakeholders for determination of customs values of the subject goods in view of prevailing market conditions. Furthermore, Valuation Ruling No. 1446/2020 dated 12.05.2020, being more than five 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.

**3. Participation of the Stakeholders in the meeting:** A meeting was convened in this Directorate on the aforementioned date with relevant stakeholders for determination of customs values of the subject goods. Representatives of Pakistan Automobile Spare Parts Importers & Dealers Association (PASPIDA), along with other stakeholders, participated in the proceedings and shared their views regarding prevailing market conditions and valuation structure. The representative of M/s Indus Motor Company (IMC), being an OEM assembler/manufacturer, also attended the meeting and presented views regarding engine capacity-based segmentation. The submissions and documents provided during the meeting were duly considered in the valuation exercise.

**4. Analysis/Exercise done to determine Customs Values:** The matter for determination of customs values of Auto Replacement Parts - Engine Parts has been examined. Engine parts differ in value depending upon engine capacity, vehicle category, origin, quality, and applicability across a wide range of vehicle models, including older models in active use; therefore, valid comparison is possible among goods of similar specifications and commercial level. The subject goods are mainly used in the replacement market, which covers a wide range of vehicles in Pakistan. It was observed that a significant portion of the vehicle fleet comprises older models which continue to operate extensively and require more frequent replacement of engine components, thereby influencing demand patterns and pricing of the subject goods. It was also noted during the discussion that certain items such as piston sets, ring sets and similar

components are sold in the market in sets with reference to specific engine or vehicle configurations rather than individual cylinder units, which was taken into consideration while structuring the values. Analysis of import data of the subject goods was also carried out, which indicated variation in declared values across different consignments, origins, and specifications, and did not provide a sufficient and reliable basis for consistent determination of customs values under the identical or similar goods methods. The earlier valuation structure included broad engine capacity groupings which covered goods with different price levels. It was observed that such grouping encompassed a wide range of engine capacities, resulting in variation within the same category. To address this, engine capacity segmentation has been refined to better align with prevailing market price ranges. Market surveys were also conducted and considered, which reflect prevailing prices of the subject goods in the local market and indicate variation in price levels across different engine capacity segments. Accordingly, customs values have been structured based on prevailing market conditions, import data analysis, and refined engine capacity segmentation to ensure fair, consistent, and uniform assessment.

**5. 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). 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 solely relied upon due to lack of complete and demonstrable comparability and consistent variations in declared values. Market enquiry conducted under Section 25(7) of the Customs Act, 1969 revealed variation in prices influenced by engine capacity and usage in the replacement 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 conversion costs and allied manufacturing 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.

**6. Customs Values for Auto Replacement Parts – Engine Parts, hereinafter specified,** shall be assessed to the duty / taxes at following Customs Values as per attached **Annexure comprising Serial No. 1 to 10 and total of 4 pages:**

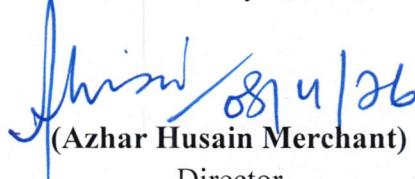
7. In cases, where transactional values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

8. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

9. 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.



10. 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

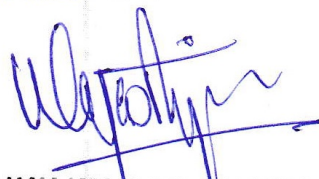
**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / 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, 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.

PLEASE CIRCULATE



SHAIKH WAQAS ANJUM  
General Secretary  
Karachi Customs Agents Association

Sr. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	China	Japan	Europe / USA	Malaysia/ Thailand/ Indonesia/ Korea/ Taiwan & Other Origins	
1	<b>Piston Set</b>	8409.9910		<b>Customs Values (C&amp;F) USS per Set</b>				
	<b>(a) LTV</b>							
	(i) Upto 660 CC			8409.9910.1000	2.88	4.43	6.06	3.65
	(ii) 661CC to 800 CC			8409.9910.1010	3.25	4.99	6.83	4.12
	(iii) 801 CC to 1000 CC			8409.9910.1020	3.68	5.66	7.75	4.67
	(iv) 1001 CC to 1300 CC			8409.9910.1030	4.25	6.53	8.94	5.39
	(v) 1301 CC to 1800 CC			8409.9910.1040	4.47	6.88	9.41	5.68
	(vi) 1800 CC to 3500 CC			8409.9910.1050	8.71	13.39	16.58	11.05
	(vii) Above 3500 CC			8409.9910.1060	10.63	16.36	20.26	13.50
	<b>(b) HTV</b>							
	(i) Upto 5000 CC			8409.9910.1070	14.56	22.41	30.65	18.48
	(ii) Above 5000 CC			8409.9910.1080	20.45	31.46	43.04	25.95
	2			<b>Ring Set</b>	8409.9910		<b>Customs Values (C&amp;F) USS per Set</b>	
<b>(a) LTV</b>								
(i) Upto 660 CC		8409.9910.1090	0.60	0.79			0.90	0.69
(ii) 661CC to 800 CC		8409.9910.1100	0.60	0.80			0.91	0.70
(iii) 801 CC to 1000 CC		8409.9910.1110	0.61	0.81			0.92	0.71
(iv) 1001 CC to 1300 CC		8409.9910.1120	0.65	0.87			0.99	0.76
(v) 1301 CC to 1800 CC		8409.9910.1130	0.93	1.23			1.41	1.08
(vi) 1800 CC to 3500 CC		8409.9910.1140	1.28	1.71			1.94	1.49
(vii) Above 3500 CC		8409.9910.1150	1.50	2.00			2.29	1.75
<b>(b) HTV</b>								
(i) Upto 5000 CC		8409.9910.1160	3.70	4.94			5.64	4.32
(ii) Above 5000 CC		8409.9910.1170	5.44	7.26			8.31	6.35
3		<b>Cylinder Liner Set</b>	8409.9910				<b>Customs Values (C&amp;F) USS per Set</b>	
	<b>(a) LTV</b>							
	(i) Upto 5000 CC	8409.9910.1200			11.71	15.61	20.00	13.66
	<b>(b) HTV</b>							
	(ii) Above 5000 CC (6CYL Engine)	8409.9910.1210			15.79	21.05	26.97	18.42
(iii) Above 5000 CC (8CYL Engine)	8409.9910.1220	21.78	29.04	37.20	25.41			

*[Signature]*  
Valuation Officer  
Customs Valuation, Karachi.

*[Signature]*  
**SADAF REHMAN KHAN**  
Deputy Director  
Directorate General of Customs Valuation.  
Karachi



Engine Valve Set		Customs Values (C&F) USS per Set					
4	(a) LTV	8409.9130 8409.9140 8409.9999	8409.9130.1000	1.38	1.98	2.45	1.68
	(i) Upto 660 CC		8409.9140.1000				
			8409.9999.1000				
	(ii) 661CC to 800 CC		8409.9130.1010	1.50	2.00	2.56	1.75
			8409.9140.1010				
			8409.9999.1010				
	(iii) 801 CC to 1000 CC		8409.9130.1020	1.58	2.11	2.70	1.84
			8409.9140.1020				
			8409.9999.1020				
	(iv) 1001 CC to 1300 CC		8409.9130.1030	1.66	2.21	2.83	1.94
			8409.9140.1030				
			8409.9999.1030				
	(v) 1301 CC to 1800 CC		8409.9130.1040	1.84	2.58	3.22	2.21
			8409.9140.1040				
	8409.9999.1040						
(vi) 1800 CC to 3500 CC	8409.9130.1050	1.94	2.86	3.56	2.40		
	8409.9140.1050						
	8409.9999.1050						
(vii) Above 3500 CC	8409.9130.1060	2.67	4.10	5.03	3.38		
	8409.9140.1060						
	8409.9999.1060						
(b) HTV							
(i) Upto 5000 CC	8409.9130.1070	2.90	4.40	5.31	3.65		
	8409.9140.1070						
	8409.9999.1070						
(ii) Above 5000 CC	8409.9130.1080	4.84	6.92	8.41	5.88		
	8409.9140.1080						
	8409.9999.1080						
Engine Bearing set (Main + Con. Rod Bearing Set)		Customs Values (C&F) USS per Set					
5	(a) LTV	8483.3010	8483.3010.1000	1.03	1.38	1.76	1.21
	(i) Upto 660 CC		8483.3010.1010	1.36	1.81	2.31	1.59
	(ii) 661CC to 800 CC		8483.3010.1020	1.69	2.25	2.87	1.97
	(iii) 801 CC to 1000 CC		8483.3010.1030	1.91	2.54	3.24	2.22
	(iv) 1001 CC to 1300 CC		8483.3010.1040	2.03	2.71	3.46	2.37
	(v) 1301 CC to 1800 CC		8483.3010.1050	2.78	3.70	4.72	3.24
	(vi) 1800 CC to 3500 CC		8483.3010.1060	3.16	4.21	5.37	3.68
	(vii) Above 3500 CC						
	(b) HTV						
	(i) Upto 5000 CC		8483.3010.1070	5.85	7.80	9.95	6.83
	(ii) Above 5000 CC		8483.3010.1080	6.61	8.82	11.25	7.72

Valuation Officer  
Customs Valuation, Karachi.

SARAFUZZAMAN KHAN  
Deputy Director  
Directorate General of Customs Valuation  
Karachi



		Customs Values (C&F) USS per Set						
6	<b>Main Bearing Set</b>	8483.3010						
	<b>(a) LTV</b>							
	(i) Upto 660 CC		8483.3010.1090	0.72	0.97	1.23	0.85	
	(ii) 661CC to 800 CC		8483.3010.1100	0.95	1.27	1.62	1.11	
	(iii) 801 CC to 1000 CC		8483.3010.1110	1.18	1.57	2.01	1.38	
	(iv) 1001 CC to 1300 CC		8483.3010.1120	1.33	1.78	2.27	1.56	
	(v) 1301 CC to 1800 CC		8483.3010.1130	1.42	1.90	2.42	1.66	
	(vi) 1800 CC to 3500 CC		8483.3010.1140	1.95	2.60	3.31	2.27	
	(vii) Above 3500 CC		8483.3010.1150	2.21	2.95	3.76	2.58	
	<b>(b) HTV</b>							
	(i) Upto 5000 CC		8483.3010.1160	4.10	5.46	6.97	4.78	
	(ii) Above 5000 CC		8483.3010.1170	4.63	6.17	7.87	5.40	
	7		<b>Con. Rod Bearing Set</b>	8483.3010				
			<b>(a) LTV</b>					
(i) Upto 660 CC		8483.3010.1180	0.31		0.41	0.52	0.36	
(ii) 661CC to 800 CC		8483.3010.1190	0.41		0.55	0.69	0.48	
(iii) 801 CC to 1000 CC		8483.3010.1200	0.51		0.68	0.86	0.60	
(iv) 1001 CC to 1300 CC		8483.3010.1210	0.57		0.76	0.97	0.67	
(v) 1301 CC to 1800 CC		8483.3010.1220	0.61		0.81	1.04	0.71	
(vi) 1800 CC to 3500 CC		8483.3010.1230	0.83		1.11	1.42	0.98	
(vii) Above 3500 CC		8483.3010.1240	0.94		1.26	1.61	1.11	
<b>(b) HTV</b>								
(i) Upto 5000 CC		8483.3010.1250	1.76		2.34	2.99	2.05	
(ii) Above 5000 CC		8483.3010.1260	1.98		2.65	3.38	2.31	
8		<b>Gasket</b>	8484.1022 8484.1029					
		<b>(a) LTV</b>						
	(i) Upto 660 CC	8484.1022.1000		0.35	0.53	0.64	0.44	
		8484.1029.1000						
	(ii) 661CC to 800 CC	8484.1022.1010		0.41	0.61	0.75	0.51	
		8484.1029.1010						
	(iii) 801 CC to 1000 CC	8484.1022.1020		0.45	0.68	0.83	0.56	
		8484.1029.1020						
	(iv) 1001 CC to 1300 CC	8484.1022.1030		0.52	0.73	0.92	0.63	
		8484.1029.1030						
	(v) 1301 CC to 1800 CC	8484.1022.1040		0.63	0.97	1.17	0.80	
		8484.1029.1040						
	(vi) 1800 CC to 3500 CC	8484.1022.1050		0.93	1.40	1.71	1.17	
		8484.1029.1050						
	(vii) Above 3500 CC	8484.1022.1060		1.66	2.28	2.89	1.97	
		8484.1029.1060						
	<b>(b) HTV</b>							
	(i) Upto 5000 CC	8484.1022.1070		1.87	2.66	3.38	2.30	
8484.1029.1070								
(ii) Above 5000 CC	8484.1022.1080	2.08	3.19	3.86	2.64			
	8484.1029.1080							

		Customs Values (C&F) US\$ per Piece				
9	<b>Connecting Rod</b>					
	<b>(a) LTV</b>					
	(i) Upto 660 CC	8483.1019.1000	1.79	2.76	3.32	2.28
	(ii) 661CC to 800 CC	8483.1019.1010	2.01	3.10	3.73	2.56
	(iii) 801 CC to 1000 CC	8483.1019.1020	5.19	7.98	9.60	6.59
	(iv) 1001 CC to 1300 CC	8483.1019.1030	5.90	9.07	10.91	7.49
	(v) 1301 CC to 1800 CC	8483.1019.1040	7.58	11.66	14.02	9.62
	(vi) 1800 CC to 3500 CC	8483.1019.1050	11.68	17.97	21.60	14.82
	(vii) Above 3500 CC	8483.1019.1060	14.63	22.50	27.06	18.56
	<b>(b) HTV</b>					
	(i) Upto 5000 CC	8483.1019.1070	14.27	21.95	27.10	18.55
	(ii) Above 5000 CC	8483.1019.1080	14.60	22.47	27.14	18.54
	10	<b>Fuel Injection Pump Parts</b>				
		<b>(a) Nozzle (In Plastic Container Packing with Oil)</b>				
(i) Upto 25 grams (LTV)		8413.9150.1000	0.31	0.48	0.63	0.40
(ii) Above 25 grams (HTV)		8413.9150.1010	0.86	1.32	1.72	1.09
<b>(b) Plunger</b>						
(i) Upto 75 grams (LTV)		8413.9150.1020	1.13	1.74	2.26	1.44
(ii) Above 75 grams (HTV)		8413.9150.1030	2.26	3.47	4.51	2.86
<b>(c) Deliver Valve (In Plastic Container Packing)</b>						
(i) Upto 15 grams (LTV)		8413.9150.1040	0.25	0.39	0.50	0.32
(ii) Above 15 grams (HTV)		8413.9150.1050	0.42	0.64	0.84	0.53
<b>(d) Injector</b>						
(i) Upto 700 grams		8413.9150.1060	11.51	17.71	22.13	14.61

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Customs Valuation, Karachi.

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Directorate General of Customs Valuation,  
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