



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

C. No. Misc/07/2008-VIIIA/433

Dated: 27-03-2025

VALUATION RULING NO. 1994 /2025

- 1) This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.
- 3) The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

**DETERMINATION OF CUSTOMS VALUES OF OLD & USED AUTOPARTS
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1810/2023, dated 10.10.2023.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 27.11.2024 and 26.12.2024.

Background of the issue: Representations were received in this Directorate regarding the redetermination of customs values for Old and Used Auto Parts. Therefore, keeping in view the import data, current market trends, difference in market price and customs values, an exercise was initiated for determination of customs values of old and used auto parts under Section 25A of the Customs Act 1969.

2. Analysis / Exercise done to determine Customs values: Meeting for the determination of customs values was held on 27.11.2024 and 26.12.2024 that were attended by the relevant stakeholders i.e. the importers, the local manufacturers along with the representatives of Old & Used Auto Parts Importers Association, Sindh Auto Parts Scrap Importers & Dealers Association (SAPSIDA). The stakeholders argued that the prices of old and used auto parts depend upon wear and tear. The prices of the used goods of the same make and age vary in local market due to their efficiency of being used again. Moreover, they stressed that used auto parts are bought on scrap values in international market. As such, any increase in the customs values thereof shall curtail legal trade and the volume of government revenue therefrom.

For this purpose, Ninety (90) days' data of import was also retrieved and the same was scrutinized. Some references of the declared values were available. Subsequently, 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) read with Section 25(9) of the Customs Act, 1969.

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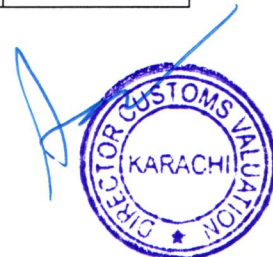
MANSOOR ALI
(General Secretary)
Karachi Customs Agents Association



3. 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 absence of information as required under sub section (2) of Section 25 of the Customs Act 1969. Therefore, identical/similar goods value methods provided in Sections 25(5) was examined for applicability to determine Customs values of subject goods. 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. Subsequently, similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs values of subject goods and was not considered (for application) due to afore-stated reasons. Moreover, Declared Values (DV) of similar goods showed consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub section (7) of Section 25 of the Customs Act, 1969 was conducted. Finally, the Customs values of the subject goods have been determined under Section 25(7) of the Customs Act 1969.

4. Customs Values for Old & Used Auto Parts: All Origins Old & Used Auto Parts *hereinafter specified* shall be assessed to duty / taxes at following Customs Values:

S. No.	Description	PCT Heading	Proposed PCT Heading for WeBOC	Customs Values (C&F)
1	3-Cylinder Diesel Engine with Head and Gear Box	8408.2090	8408.2090.1100	US\$ 265/Pc
2	3-Cylinder Diesel Engine with Head and without Gear Box	8408.2090	8408.2090.1200	US\$ 235/Pc
3	3-Cylinder Engine Block with Head without accessories	8409.9110	8409.9110.1000	US\$ 75/Pc
4	3-Cylinder Petrol Engine with Head and Gear Box	8408.2090	8408.2090.1300	US\$ 195/Pc
5	4-Cylinder Diesel Engine with Head and Gear Box	8408.2090	8408.2090.1400	US\$ 270/Pc
6	4-Cylinder Diesel Engine with Head and without Gear Box	8408.2090	8408.2090.1500	US\$ 243/Pc
7	4-Cylinder Engine Block with Head without accessories	8409.9110	8409.9110.1100	US\$ 101/Pc
8	4-Cylinder Petrol Engine with Head and Gear Box	8408.2090	8408.2090.1600	US\$ 205/Pc
9	6-Cylinder Old & Used Diesel Engine with Head and Gear Box	8408.2090	8408.2090.1700	US\$ 760/Pc
10	6-Cylinder Old & Used Diesel Engine without Head and without Gear Box	8408.2090	8408.2090.1800	US\$ 625/Pc
11	6-Cylinder Petrol Engine with Head and Gear Box	8408.2090	8408.2090.1900	US\$ 425/Pc
12	6-Cylinder Petrol Engine with Head and without Gear Box	8408.2090	8408.2090.2000	US\$ 293/Pc
13	6-Cylinder Petrol Engine without Head and without Gear Box	8408.2090	8408.2090.2100	US\$ 238/Pc
14	AC Compressor For HTV	8708.9990	8708.9990.1100	US\$ 44/Pc
15	AC Compressor For LTV	8708.9990	8708.9990.1200	US\$ 18/Pc



16	Air Blower	8708.2931	8708.2931.1000	US\$ 1.63/Pc
17	Air Cleaner Assy	8708.2931	8708.2931.1100	US\$ 1.69/Pc
18	Alternator	8511.5020	8511.5020.1000	US\$ 4/Pc
19	Auto fan/Radiator Fan	8708.2931	8708.2931.1200	US\$ 1.25/Pc
20	Automotive Manifolds	8708.9990	8708.9990.1300	US\$ 13/Pc
21	Auxiliary Gear Of LTV	8708.4090	8708.4090.1000	US\$ 10/Pc
22	Axel Front for HTV	8708.3010	8708.3010.1000	US\$ 35/Pc
23	Axel Front for LTV	8708.3010	8708.3010.1200	US\$ 22/Pc
24	Axel Knob Cutting	8708.9990	8708.9990.1400	US\$ 13/Pc
25	Axel Shaft For HTV	8708.3010	8708.3010.1300	US\$ 35/Pc
26	Axel Shaft For LTV	8708.3010	8708.3010.1400	US\$ 20/Pc
27	Axle Rod	8708.5010 8708.5020 8708.5090	8708.5010.1000 8708.5020.1000 8708.5090.1000	US\$ 6/Pc
28	Back Light Assembly (Pair)	8512.2090	8512.2090.1000	US\$ 10/Pair
29	Back Panel Of HTV	8708.2931	8708.2931.1300	US\$ 13/Pc
30	Back Panel Of LTV	8708.2931	8708.2931.1400	US\$ 7/Pc
31	Back Screen Of LTV	8708.2931	8708.2931.1500	US\$ 7/Pc
32	Ball Joint	8708.9990	8708.9990.1500	US\$ 7/Pc
33	Brake Assembly	8708.9990	8708.9990.1600	US\$ 25/Pc
34	Brake Booster for HTV	8708.9990	8708.9990.1700	US\$ 17/Pc
35	Brake Booster for LTV Complete	8708.9990	8708.9990.1800	US\$ 10/Pc
36	Brake Cover LTV	8708.3020	8708.3020.1000	US\$ 0.63/Pc
37	Brake Disk	8708.3010 8708.3020 8708.3031	8708.3010.1000 8708.3020.1000 8708.3031.1000	US\$ 2/Pc
38	Brake Drum for HTV	8708.3039	8708.3039.1000	US\$ 30/Pc
39	Brake Drum for LTV	8708.3039	8708.3039.1000	US\$ 15/Pc
40	Brake Paddle	8708.3020	8708.3020.1100	US\$ 1.25/Pc
41	Brake Pressure Tank Of HTV	8708.3020	8708.3020.1200	US\$ 19/Pc
42	Brake Pressure Tank Of LTV	8708.3020	8708.3020.1300	US\$ 12/Pc
43	Brake Shoe (2 Pcs Set) Of HTV	8708.3020	8708.3020.1400	US\$ 5/Set
44	Brake Shoe LTV (2 pcs set)	8708.3020	8708.3020.1500	US\$ 2/Set
45	C.V. Joint (Pair)	8483.6090	8483.6090.1100	US\$ 4/Pair
46	Cam Shaft for HTV	8483.1019	8483.1019.1100	US\$ 25/Pc
47	Cam Shaft for LTV	8483.1019	8483.1019.1000	US\$ 20/Pc
48	Car AC Blower with Motor	8414.5910	8414.5910.1000	US\$ 2/Pc
49	Car Bumper all Kinds	8708.2939	8708.2939.1000	US\$ 11/Pc
50	Car Door Complete	8708.2939	8708.2939.1100	US\$ 15/Pc
51	Car Seat (set of 3 Pcs)	8708.2939	8708.2939.1200	US\$ 55/Set
52	Carburetor	8708.9990	8708.9990.1900	US\$ 19/Pc



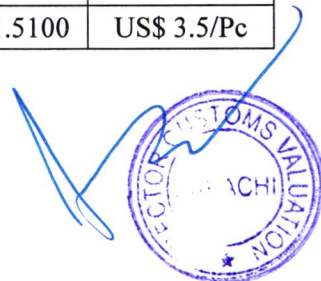
53	Clutch Cylinder	8708.3020	8708.3020.1600	US\$ 2.25/Pc
54	Clutch Plate for HTV	8708.9310	8708.9310.1000	US\$ 12/Pc
55	Clutch Plate for LTV	8708.9310	8708.9310.1100	US\$ 8/Pc
56	Coil Spring	8708.2919	8708.2919.1000	US\$ 6/Pc
57	Condenser	8415.9021	8415.9021.1000	US\$ 25/Pc
58	Console Box	8708.2931	8708.2931.1600	US\$ 1.25/Pc
59	Cooling Coil / AC Evaporator Unit	8708.2939	8708.2939.1300	US\$ 2/Pc
60	Crank Shaft HTV	8483.1019	8483.1019.1400	US\$ 47/Pc
61	Crank Shaft LTV	8483.1019	8483.1019.1500	US\$ 35/Pc
62	Crown Wheel with Pinion (CWP) for HTV	8483.1019	8483.1019.1200	US\$ 55/Pc
63	Crown Wheel with Pinion (CWP) for LTV	8483.1019	8483.1019.1300	US\$ 37/Pc
64	Cylinder Block (per Engine Cylinder)	8409.9910	8409.9910.1000	US\$ 6/Cylinder
65	Dash Board (Simple) for Car without provisions	8708.2939	8708.2939.1400	US\$ 37/Pc
66	Dash Board Casing	8708.9990	8708.9990.2000	US\$ 6.63/Pc
67	Dash Board for Car with all provisions	8708.2939	8708.2939.1500	US\$ 48/Pc
68	Dash Board for HTV (Simple)	8708.2939	8708.2939.1600	US\$ 48/Pc
69	Diesel Fuel Injection Pump (HTV)	8413.3010	8413.3010.1000	US\$ 21/Pc
70	Differential (6-Studs)	8708.5010	8708.5010.1000	US\$ 130/Pc
71	Differential (8-Studs & Above)	8708.5010	8708.5010.1100	US\$ 463/Pc
72	Differential (less than 6-Studs)	8708.5010	8708.5010.1200	US\$ 89/Pc
73	Differential Cutting For LTV	8708.5090	8708.5090.1000	US\$ 90/Pc
74	Differential Tube HTV	8708.5090	8708.5090.1100	US\$ 194/Pc
75	Differential Tube LTV	8708.5090	8708.5090.1200	US\$ 87/Pc
76	Diggi Lid	8708.2931	8708.2931.1700	US\$ 5/Pc
77	Door Channel (4 Pcs Set)	8708.2990	8708.2990.1000	US\$ 2.5/Set
78	Door Letcher (4 Pcs Set)	8708.2931	8708.2931.1800	US\$ 2.5/Set
79	Door Poshish (4 Pcs Set)	8708.2931	8708.2931.1900	US\$ 2.5/Set
80	Driving Shaft For HTV (3 Pcs Set)	8708.3010	8708.3010.1500	US\$ 46/Set
81	Driving Shaft For LTV (3 Pcs Set)	8708.3010	8708.3010.1600	US\$ 25/Set
82	Empty Container 20	8609.0000	8609.0000.1000	US\$ 500/Pc
83	Empty Container 40	8609.0000	8609.0000.1100	US\$ 1000/Pc
84	Engine Foundation	8708.2931	8708.2931.2000	US\$ 0.73/Pc
85	Engine Head per Cylinder	8708.9990	8708.9990.2100	US\$ 13/Cylinder
86	Fan Blade	8708.2931	8708.2931.2100	US\$ 0.75/Pc
87	Fan Motor	8708.2931	8708.2931.2200	US\$ 0.69/Pc
88	Fender Of LTV	8708.2939	8708.2939.1700	US\$ 3.13/Pc
89	Fly Wheel	8708.2190	8708.2190.1000	US\$ 11.25/Pc
90	Free Axle	8708.3010	8708.3010.1700	US\$ 10/Pc
91	Free Axle Beam HTV	8708.3010	8708.3010.1800	US\$ 50/Pc



92	Front Axel with Side Hub/Dead Axel with Side Hub (HTV)	8708.5010	8708.5010.1300	US\$ 125/Pc
93	Front Axel with Side Hub/Dead Axel with Side Hub (LTV)	8708.5020	8708.5020.1000	US\$ 71/Pc
94	Front Bonnet for LTV	8708.2939	8708.2939.1800	US\$ 13/Pc
95	Front Grill	8708.2931	8708.2931.2300	US\$ 3.5/Pc
96	Front Suspension	8708.8010	8708.8010.1000	US\$ 28/Pc
97	Fuel Gauge	8708.2931	8708.2931.2400	US\$ 0.75/Pc
98	Fuel Injector (4 Pcs Set)	8708.2931	8708.2931.2500	US\$ 0.75/Set
99	Fuel Pump LTV	8413.3030 8413.3050	8413.3030.1000 8413.3050.1000	US\$ 2.5/Pc
100	Fuel Tank HTV	8708.2931	8708.2931.2600	US\$ 20/Pc
101	Fuel Tank LTV	8708.2931	8708.2931.2700	US\$ 11.25/Pc
102	Fuse Box	8708.2110	8708.2110.1000	US\$ 0.6/Pc
103	Gear Box Housing LTV	8708.4090	8708.4090.1100	US\$ 7.75/Pc
104	Gear Box for HTV	8708.4090	8708.4090.1200	US\$ 145/Pc
105	Gear Box for LTV	8708.4090	8708.4090.1300	US\$ 49/Pc
106	Gear Box Housing-HTV	8708.4090	8708.4090.1400	US\$ 15/Pc
107	Gear Box Without Housing LTV	8708.4090	8708.4090.1500	US\$ 41/Pc
108	Gear Lever	8708.4090	8708.4090.1600	US\$ 1.25/Pc
109	Gear Lever Cable	8708.4090	8708.4090.1700	US\$ 0.76/Pc
110	Guardery Of LTV	8708.2931	8708.2931.2800	US\$ 2.5/Pc
111	Half Shaft HTV	8483.3010	8483.3010.1100	US\$ 14.38/Pc
112	Half Shaft LTV	8483.3010	8483.3010.1200	US\$ 8.13/Pc
113	Half Shaft With Brake Drum HTV	8483.3010	8483.3010.1300	US\$ 42.5/Pc
114	Half Shaft With Brake Drum LTV	8483.3010	8483.3010.1400	US\$ 21.25/Pc
115	Hatchback Boot Lid Of Car	8708.2931	8708.2931.2900	US\$ 12.5/Pc
116	Head Light Assembly (Pair)	8512.2090	8512.2090.1100	US\$ 17/Pair
117	Helper Rod HTV	8708.2931	8708.2931.3000	US\$ 3.75/Pc
118	Hi-ACE Back Door	8708.2939	8708.2939.1900	US\$ 44/Pc
119	Hi-ACE Door (LTV)	8708.2939	8708.2939.2000	US\$ 21/Pc
120	Hub Casing HTV	8708.5010	8708.5010.1400	US\$ 15/Pc
121	Hub Cutting of HTV	8708.5010	8708.5010.1500	US\$ 80/Pc
122	Hub Cutting of LTV	8708.5010	8708.5010.1600	US\$ 40/Pc
123	Hydraulic Crane LTV	8708.5010	8708.5010.1700	US\$ 350/Pc
124	Hydraulic crane With Boom HTV	8708.5010	8708.5010.1800	US\$ 438/Pc
125	Hydraulic Jack HTV	8708.5010	8708.5010.1900	US\$ 21.25/Pc
126	Hydraulic Jack LTV	8708.5010	8708.5010.2000	US\$ 8.5/Pc
127	Indicator Combination Assy	8708.2931	8708.2931.3100	US\$ 0.69/Pc



128	Indicator Light Assy per pair	8512.2020 8512.2090	8512.2020.1000 8512.2090.1000	US\$ 1/Pair
129	Jack for Automotive Vehicle (Screw type)	8425.4900	8425.4900.1000	US\$ 3/Pc
130	Loading Bed HTV	8708.9990	8708.2931.5900	US\$ 20/Pc
131	Loading Bed LTV	8708.2931	8708.2931.3200	US\$ 14.38/Pc
132	Loose Gear LTV	8708.2931	8708.2931.3300	US\$ 5.63/Pc
133	Lower Arm LTV	8708.2931	8708.2931.3400	US\$ 1.25/Pc
134	Lower Arm With wheel rotor	8708.2931	8708.2931.3500	US\$ 1.5/Pc
135	Master Cylinder With/without Oil Bottle	8708.2931	8708.2931.3600	US\$ 3/Pc
136	Nose Cut HTV Without Dash Board	8708.2931	8708.2931.3700	US\$ 107/Pc
137	Nose Cut LTV Without Dash Board	8708.2931	8708.2931.3800	US\$ 75/Pc
138	Piston	8708.2931	8708.2931.3900	US\$ 2.5/Pc
139	Power Pulley	8708.2931	8708.2931.4000	US\$ 1.25/Pc
140	Power Steering Pump with Oil Box	8708.9410	8708.9410.1000	US\$ 6/Pc
141	Power Window Button Assy (4 Pcs Set)	8708.2931	8708.2931.4100	US\$ 1.75/Set
142	Pressure Plate for HTV	8708.9390	8708.9390.1000	US\$ 17/Pc
143	Pressure Plate for LTV	8708.9390	8708.9390.1100	US\$ 13/Pc
144	Radiator for HTV With Fan	8708.9190	8708.9190.1000	US\$ 29/Pc
145	Radiator for LTV With Fan	8708.9190	8708.9190.1100	US\$ 15/Pc
146	Rear Drive Axle Of LTV	8708.2931	8708.2931.4200	US\$ 55/Pc
147	Rechargeable (NiMH) Battery Kit for Hybrid Cars (Flat Type Cell)	8507.1090	8507.1090.1000	US\$ 110/Pc
148	Rechargeable (NiMH) Battery pack for Hybrid Cars (Tube Type Cell)	8507.1090	8507.1090.1100	US\$ 50/Pc
149	Rechargeable Table (Nimh) Hybrid Battery Cell	8708.2931	8708.2931.4300	US\$ 3/Pc
150	Rim For HTV	8708.7090	8708.7090.1000	US\$ 50/Pc
151	Rim For LTV	8708.7090	8708.7090.1100	US\$ 15/Pc
152	Roof Cutting	8708.2931	8708.2931.4400	US\$ 30/Pc
153	Roof Padding	8708.2931	8708.2931.4500	US\$ 1.5/Pc
154	Safeguard Of LTV	8708.2931	8708.2931.4600	US\$ 3.75/Pc
155	Sealed Beam (Pair)	8708.2931	8708.2931.4700	US\$ 1.75/Pair
156	Self Starter	8708.9990	8708.9990.2200	US\$ 5/Pc
157	Shackle Bush	8708.2931	8708.2931.4800	US\$ 0.75/Pc
158	Shock Absorber/Struts (LTV) per Pair (Complete)	8708.8010	8708.8010.1100	US\$ 16/Pair
159	Shock Absorber/Struts (HTV) per Pair (Complete)	8708.8010	8708.8010.1200	US\$ 34/Pair
160	Side Beam for Hi-ACE	8708.2939	8708.2939.2100	US\$ 31/Pc
161	Side Mirror Power	8708.9990	8708.9990.2300	US\$ 11/Pc
162	Side View Mirror (Simple) (Pair)	8708.2931	8708.2931.4900	US\$ 7.5/Pair
163	Silencer Pipe	8708.2931	8708.2931.5000	US\$ 1.5/Pc
164	Sliding Glass Window	8708.2931	8708.2931.5100	US\$ 3.5/Pc



165	Special Transmission Gear (Small)	8708.4090	8708.4090.1800	US\$ 65/Pc
166	Speedo Meter	8708.9990	8708.9990.2400	US\$ 8/Pc
167	Spiral Cable Sub Assy	8544.3011 8544.3012 8544.3019 8544.4221 8544.4222 8544.4229	8544.3011.1000 8544.3012.1000 8544.3019.1000 8544.4221.1000 8544.4222.1000 8544.4229.1000	US\$ 2/Pc
168	Spring Leave Complete	8708.2931	8708.2931.5200	US\$ 4/Pc
169	Steering Box for HTV	8708.9410	8708.9410.1100	US\$ 34/Pc
170	Steering Box for LTV	8708.9410	8708.9410.1200	US\$ 22/Pc
171	Steering Motor	8708.9990	8708.9990.2500	US\$ 0.69/Pc
172	Steering Rack	8708.9990	8708.9990.2600	US\$ 2/Pc
173	Steering Wheel Assembly with column	8708.9410	8708.9410.1300	US\$ 21/Pc
174	Steering Wheel Only	8708.9410 8708.9420 8708.9490	8708.9410.1000 8708.9420.1000 8708.9490.1000	US\$ 8/Pc
175	Sun Roof Of LTV	8708.2931	8708.2931.5300	US\$ 6.25/Pc
176	Sun Visor (Pair)	8708.2931	8708.2931.5400	US\$ 1.25/Pair
177	Turbo Charger	8708.9990	8708.9990.2700	US\$ 5.63/Pc
178	Turn Plate	8708.3010	8708.3010.1900	US\$ 6.25/Pc
179	Tyre Inflator Pump	8708.2931	8708.2931.5500	US\$ 3/Pc
180	Universal Cross	8483.6092	8483.6092.1100	US\$ 14/Pc
181	Universal Joint	8483.6092	8483.6092.1200	US\$ 5/Pc
182	Washer Bottle	8708.9990	8708.9990.2800	US\$ 0.63/Pc
183	Water Bodies	8708.9990	8708.9990.2900	US\$ 8/Pc
184	Weather Strip (4pc Set)	8708.2931	8708.2931.5600	US\$ 2.5/Set
185	Wheel Cap LTV (Set of 4 Pcs)	8708.9990	8708.9990.3000	US\$ 6/Set
186	Wind Screen for HTV	7007.1119	7007.1119.1000	US\$ 56/Pc
187	Wind Screen for LTV	7007.1119	7007.1119.1100	US\$ 32/Pc
188	Wiper Blade	8708.2931	8708.2931.5700	US\$ 0.5/Pc
189	Wiper Motor With Arm	8708.2931	8708.2931.5800	US\$ 1.75/Pc
Note: Items shall be assessed as per the above determined value; however, the total value of the consignment of old and used auto parts shall not be assessed below US\$ 600 per metric ton.				

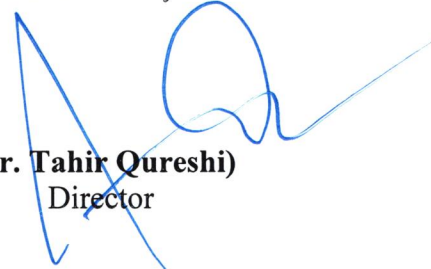
5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made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

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



7. 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.

8. 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.


(Dr. Tahir Qureshi)
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 Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.