



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisalment (East/ West) / Port Qasim / Preventive), Karachi / Lahore (Appraisalment / Preventive) / Multan / Islamabad / Sambrial(Sialkot) / Faisalabad / Hyderabad / Quetta/ Peshawar/ Gawadar/ Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUES OF TRI CYCLES & SWING CARS
(MANUAL) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.666 / 2014

No.I/27/2013-VIIIIB

Dated: March 31st, 2014


In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Tri Cycles & Swing Cars (Manual) are determined as follows :-

- Description of the valuation issue :** A reference was received from Model Customs Collectorate Appraisalment (East), Karachi, regarding under invoicing in import of Tri Cycles & Swing Cars (Manual). An exercise to determine the Customs values of subject goods under Section 25A of the Customs Act, 1969 was initiated in this Directorate.
- Method adopted to determine Customs values :** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method in terms of Sub-Section (1) of Section 25 was found inapplicable because information required as per law related to different specifications and origins was not available. Values under Identical and Similar Goods Value Method as provided under Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969 were examined but the same could not be relied upon. Consequently market inquiry based Deductive Value Method in terms of Sub-Section (7) of Section 25 of the Custom Act,1969 were adopted to determine Customs values for Tri Cycles & Swing Cars (Manual) read with Sub-Section (9) *ibid*.
- Stakeholders' participation in determination of values :** Meetings were held on 17-03-2014 & 28-03-2014, with the stakeholders to get inputs from them.
- Customs values for Tri cycle & Swing Cars (Manual) :** Tricycles & Swing Cars (Manual), China origin *hereinafter specified* shall be assessed to duty / taxes on the Customs values given against them in the Table below :-



S.#	Description of Goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Tricycle & Swing Cars (Manual)	9503.0010	9503.0010.1000	China	2.00

5. In cases where declared/ transaction values are higher than the Customs values determined in this Ruling, the assessing officer shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Section (1) or (3) of Section 25-A of the Customs Act, 1969.
7. **Revision of the value determined vide this Valuation Ruling:** A Revision Petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately.
9. *This Valuation Ruling supersedes S.No (11) of Valuation Ruling No.410/2012 dated 12-01-2012.*


 (Suraiya Ahmed Butt)
 Director

Copy for information to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Director, Customs Valuation, Custom House, Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading / updating in One Customs & WeBOC database and deleting S.No.11 of Valuation Ruling No.410/2012 dated 12- 01-2012 on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
23. Guard File.