



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF TOYOTA HILUX VIGO
OF THAILAND ORIGIN UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 705 / 2015)

No.Misc/08/2014-VIIIA

18061

Dated : January 14, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Toyota Hilux Vigo of Thailand origin are determined as follows :-

- 1. Background of the valuation issue :** It has been observed that subject vehicles are being imported on different prices through clearance Collectorates. Therefore, an exercise in order to determine the fair Customs values for subject imported goods has been undertaken by this Directorate General.
- 2. Method adopted to determine Customs values:** The valuation methods provided in Section 25 of the Customs Act, 1969 were followed. The transaction value method under Sub-Section (1) of Section 25 ibid was found inapplicable because sufficient information was not available as per law. Identical / similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 ibid could not be relied as there were variations in the declarations in the same makes and models. Deductive Value Method under Sub-Section (7) was also not found helpful in determining Customs values of subject goods because the market surveys revealed that values in the local market of such imported vehicles varied from market to market and from one display center to the other. Consequently information under section 25(8) of the Customs Act, 1969 was gathered for applying Computed Value Method. The MSRP of different grades of Vigo was obtained from M/s. Indus Motor Co Ltd., Karachi communicated vide their letter dated 12-07-2014. Accordingly, the following FOB values of Thailand origin vehicles have been determined / calculated under Computed value method under Sub-Section (8) of Section 25 of the Customs Act, 1969, read with Section 25(9) of the Act ibid on the basis of price of vehicles indicated in MSRP, after allowing 20% discount on account of consumption taxes, acquisition taxes, commission and other charges. However, freight charges shall be added along with 1% insurance and 1% landing charges at the time of assessment.
- 3. Stakeholders' participation in determination of Customs values :** Meetings were held with stakeholders including representatives of M/s. Indus Motors, M/s.Pak Suzuki, M/s.Honda Atlas Cars and other stakeholders on 25-06-2014 to obtain stakeholders inputs on valuation of Toyota Hilux Vigo. Views in this regard were also obtained from MCC, Appraisement (East/West), Karachi as well.



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4. Customs values of Toyota Hilux Vigo of Thailand Origin PCT 8704.2190 :
 Toyota Hilux Vigo of Thailand origin PCT 8704.2190 *hereinafter specified* shall
 be assessed to duty / taxes at the following Customs values :-

S.No.	Variant	Grade / Package	Proposed PCT for WeBOC	FOB Value Thailand Bath Year 2013-2014	FOB Value Thailand Bath Year 2011-2012	FOB value Thailand Bath Year 2009-2010
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01.	Standard Cab	STD 2.5J (Non-PS)	8704.2190.1000	409600	389120	369664
		STD 2.5J	8704.2190.1100	425600	404320	384104
		STD 2.5J (VNT)	8704.2190.1200	433600	411920	391324
		STD 2.7J Benzene	8704.2190.1300	425600	404320	384104
		STD 2.7J CNG	8704.2190.1400	501600	476520	452694
02	Smart Cab	4x2 2.5G (VNT)	8704.2190.1500	573600	544920	517674
		4x2 2.5E	8704.2190.1600	529600	503120	477964
		4x2 2.5E TRD Sportivo	8704.2190.1700	569600	541120	514064
		4x2 2.5J	8704.2190.1800	509600	484120	459914
		4x2 2.5J STD	8704.2190.1900	473600	449920	427424
		4x2 2.7J	8704.2190.2000	509600	484120	459914
		4x2 2.7J CNG	8704.2190.2100	585600	556320	528504
		Prerunner 3.0G	8704.2190.2200	641600	609520	579044
		Prerunner 2.5G	8704.2190.2300	621600	590520	560994
		Prerunner 2.5G A/T	8704.2190.2400	649600	617120	586264
		Prerunner 2.5E	8704.2190.2500	549600	522120	496014
		Prerunner 2.5E ABS	8704.2190.2600	581600	552520	524894
		Prerunner 2.5E ABS TRD Sportivo	8704.2190.2700	617600	586720	557384
		Prerunner 2.5E ABS A/T	8704.2190.2800	617600	586720	557384
		Prerunner 2.5E ABS A/T TRD Sportivo	8704.2190.2900	657600	624720	593484
		4x4 3.0G	8704.2190.3000	641600	609520	579044

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03	Double Cabin	4x4 2.5E	8704.2190.3100	649600	617120	586264
		4x2 2.5J	8704.2190.3200	549600	522120	496014
		4x2 2.5E	8704.2190.3300	597600	567720	539334
		4x2 2.5G	8704.2190.3400	621600	590520	560994
		4x2 2.7E Benzene	8704.2190.3500	589600	560120	532114
		4x2 3.0G	8704.2190.3600	693600	658920	625974
		Prerunner 2.5E	8704.2190.3700	617600	586720	557384
		Prerunner 2.5E ABS	8704.2190.3800	649600	617120	586264
		Prerunner 2.5E ABS TRD Sprotivo	8704.2190.3900	713600	677920	644024
		Prerunner 2.5E ABS A/T	8704.2190.4000	685600	651320	618754
		Prerunner 2.5E ABS A/T TRD Sprotivo	8704.2190.4100	749600	712120	676514
		Prerunner 2.5G	8704.2190.4200	681600	647520	615144
		Prerunner 2.5G A/T	8704.2190.4300	713600	677920	644024
		Prerunner 3.0G	8704.2190.4400	709600	674120	640414
		Prerunner 3.0G A/T	8704.2190.4500	753600	715920	680124
		4x4 2.5E	8704.2190.4600	673600	639920	607924
		4x4 3.0G	8704.2190.4700	777600	738720	701784
		4x4 3.0G A/T	8704.2190.4800	809600	769120	730664

- Note :
- (i) The addition of freight charges, 1% insurance and 1% landing charges shall be added at the time of assessment.
 - (ii) In case, any error is observed in values determined in this Valuation Ruling, the same may be referred to this Directorate General for correction thereof.
 - (iii) Those vehicles which are not mentioned in this Valuation Ruling may be assessed in accordance with the criteria mentioned at Para No.2 of the this valuation ruling provided that vehicles are importable under Import Policy Order and import thereof fulfils all conditions prescribed under the law. In case of any dispute or ambiguity, the case may be referred to the Directorate General of Customs Valuation, Karachi to resolve the matter on its merits

5. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers 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 value 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 value given in the Ruling for the given description of goods is applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately.


(ABDUL RASHID SHEIKH)
DIRECTOR

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
11. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment (East / West), Custom House, Karachi.
21. Guard File.