



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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The Collectors of Customs, Model Customs Collectorate, 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/ Revo of Thailand Origin Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 860/ 2016)

No.Misc/08/2014-VIIIA Dated : 19/2/18

May 27, 2016

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

2. **Background of the valuation issue:** The customs values of Toyota Hilux Vigo of Thailand origin for model year 2009-10, 2011-2012 and 2013-2014 were determined vide Valuation Ruling No.705/2015, dated 14-01-2015. A representation was received from the Model Custom Collectorate of Appraisement (East) indicating that Toyota Hilux Revo of Model Year-2015 and 2016 are being imported having different specifications and values therefore Valuation Ruling may be up-dated. Therefore, an exercise to re-determine the Customs values for subject imported vehicles was initiated by this Directorate General.

3. **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 of non-availability of sufficient information as per law. Identical / similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 ibid furnished unreliable values and wide variation in the declared values. Deductive Value method under section (7) was also not found helpful in determining customs values of the subject goods because market surveys revealed that values in the local market of such imported vehicles varied from market to market and from one display centre 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 and models of Vigo and Revo were obtained from M/s Indus Motor Co. Ltd, Karachi. Accordingly, the following FOB values of Thailand origin Toyota Hilux Vigo and Toyota Hilux Revo 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.

4. **Stakeholders' participation in determination of Customs values:** Meeting was held with stakeholders including representatives of M/s. Indus Motors, M/s Sigma Motors and the representatives of All Pakistan Motor Dealers Association (APMDA) on 23-05-2016 to obtain stakeholders inputs on valuation of Toyota Hilux Vigo/ Revo. The representatives of M/s Indus Motors provided the values of Toyota Hilux Vigo and



Toyota Hilux Revo, Thailand origin along with specifications of each variant for different Model years. Views in this regard were also obtained from officers from MCC, Appraisement (East/West), Karachi.

5. **Customs values of Toyota Hilux Vigo / Toyota Hilux Revo of Thailand Origin, HS 8704.2190:** Toyota Hilux Vigo for model year 2011-2012 and 2013-2014 and Toyota Hilux Revo for model year 2015-16 of Thailand origin, **under HS 8704.2190 hereinafter specified** shall be assessed to duty / taxes at the Customs values mentioned in Table-A and Table-B respectively :-

Table-A					
S.No.	Variant	Grade / Package	Proposed PCT for WeBOC	FOB value Thailand Baht for Year 2011-12	FOB value Thailand Baht for Year 2013-14
(1)	(2)	(3)	(4)	(6)	(5)
1	Toyota Hilux Vigo Standard Cab	STD 2.5J (Non-PS)	8704.2190.1000	389120	409600
		STD 2.5J	8704.2190.1100	404320	425600
		STD 2.5J (VNT)	8704.2190.1200	411920	433600
		STD 2.7J Benzene	8704.2190.1300	404320	425600
		STD 2.7J CNG	8704.2190.1400	476520	501600
2	Toyota Hilux Vigo Smart Cab	4x2 2.5G (VNT)	8704.2190.1500	544920	573600
		4x2 2.5E	8704.2190.1600	503120	529600
		4x2 2.5E TRD Sportivo	8704.2190.1700	541120	569600
		4x2 2.5J	8704.2190.1800	484120	509600
		4x2 2.5J STD	8704.2190.1900	449920	473600
		4x2 2.7J	8704.2190.2000	484120	509600
		4x2 2.7J CNG	8704.2190.2100	556320	585600
		Prerunner 3.0G	8704.2190.2200	609520	641600
		Prerunner 2.5G	8704.2190.2300	590520	621600
		Prerunner 2.5G A/T	8704.2190.2400	617120	649600
		Prerunner 2.5E	8704.2190.2500	522120	549600
		Prerunner 2.5E ABS	8704.2190.2600	552520	581600
		Prerunner 2.5E ABS TRD Sportivo	8704.2190.2700	586720	617600
		Prerunner 2.5E ABS A/T	8704.2190.2800	586720	617600
		Prerunner 2.5E ABS A/T TRD Sportivo	8704.2190.2900	624720	657600
		4x4 3.0G	8704.2190.3000	609520	641600
		4x4 2.5E	8704.2190.3100	617120	649600





3	Toyota Hilux Vigo Double Cabin	4x2 2.5J	8704.2190.3200	522120	549600
		4x2 2.5E	8704.2190.3300	567720	597600
		4x2 2.5G	8704.2190.3400	590520	621600
		4x2 2.7E Benzene	8704.2190.3500	560120	589600
		4x2 3.0G	8704.2190.3600	658920	693600
		Prerunner 2.5E	8704.2190.3700	586720	617600
		Prerunner 2.5E ABS	8704.2190.3800	617120	649600
		Prerunner 2.5E ABS TRD Sprotivo	8704.2190.3900	677920	713600
		Prerunner 2.5E ABS A/T	8704.2190.4000	651320	685600
		Prerunner 2.5E ABS A/T TRD Sprotivo	8704.2190.4100	712120	749600
		Prerunner 2.5G	8704.2190.4200	647520	681600
		Prerunner 2.5G A/T	8704.2190.4300	677920	713600
		Prerunner 3.0G	8704.2190.4400	674120	709600
		Prerunner 3.0G A/T	8704.2190.4500	715920	753600
		4x4 2.5E	8704.2190.4600	639920	673600
		4x4 3.0G	8704.2190.4700	738720	777600
		4x4 3.0G A/T	8704.2190.4800	769120	809600

Table-B

Sr. No	Variant	Grade / Package	Proposed PCT for WeBOC	FOB value Thailand Baht for Year 2015-16
(1)	(2)	(3)	(4)	(5)
1	Toyota Hilux Revo Standard cab	Standard 4x2 2.7J	8704.2190.4900	455,200
		Standard 4x2 2.4J (Short Wheel Base)	8704.2190.5000	468,000
		Standard 4x2 2.4J	8704.2190.5100	455,200
		4x4 2.8J	8704.2190.5200	540,000
		4x2 2.8J Plus	8704.2190.5300	484,000
		4x2 2.4 TRD Sportivo	8704.2190.5400	549,600
2	Toyota Hilux Revo Smart Cab	Prerunner 2x4 2.4 TRD Sportivo	8704.2190.5500	634,000
		Prerunner 2x4 2.4 TRD Sportivo AT	8704.2190.5600	674,000
		4x2 2.4J	8704.2190.5700	495,200
		4x2 2.4J plus	8704.2190.5800	543,200
		4x2 2.7J plus	8704.2190.5900	543,200
		4x2 2.4 E	8704.2190.6000	567,200



		4x2 2.4G	8704.2190.6100	604,000
		Prerunner 2x4 2.4J Plus	8704.2190.6200	583,200
		Prerunner 2x4 2.4E	8704.2190.6300	612,000
		Prerunner 2x4 2.4E AT	8704.2190.6400	652,000
		Prerunner 2x4 2.7E	8704.2190.6500	612,000
		Prerunner 2x4 2.4G	8704.2190.6600	652,000
		Prerunner 2x4 2.4G AT	8704.2190.6700	692,000
		Prerunner 2x4 2.8G	8704.2190.6800	687,200
		4x4 2.4E	8704.2190.6900	639,200
		4x4 2.8G	8704.2190.7000	719,200
3	Toyota Hilux Revo Double Cabin	Prerunner Double Cab 2x4 TRD Sportivo	8704.2190.7100	712,000
		Prerunner Double Cab 2x4 TRD Sportivo AT	8704.2190.7200	752,000
		4x2 2.4J plus	8704.2190.7300	580,000
		4x2 2.4E	8704.2190.7400	636,000
		4x2 2.7E	8704.2190.7500	636,000
		Prerunner 2x4 2.4J Plus	8704.2190.7600	647,200
		Prerunner 2x4 2.4E	8704.2190.7700	676,000
		Prerunner 2x4 2.4E AT	8704.2190.7800	716,000
		Prerunner 2x4 2.7E AT	8704.2190.7900	716,000
		Prerunner 2x4 2.4G	8704.2190.8000	740,000
		Prerunner 2x4 2.4G AT	8704.2190.8100	775,200
		Prerunner 2x4 2.4G Plus AT	8704.2190.8200	807,200
		Prerunner 2x4 2.8G AT	8704.2190.8300	879,200
		4x4 2.4E	8704.2190.8400	719,200
		4x4 2.8G	8704.2190.8500	855,200
		4x4 2.8G AT	8704.2190.8600	911,200

**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 / clarification thereof.

(iii) Those vehicles which are not mentioned in this Valuation Ruling may be assessed in accordance with the criteria mentioned at para No.3 of the said 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

6. 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.

**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.

8. **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, 7<sup>th</sup> Floor, Custom House, Karachi.

9. 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. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in Para 5. HS codes are mentioned for illustrative purposes only so that VR values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling all formalities relating to importability or any other certifications required thereon.

10. **This Ruling supersedes Valuation Ruling No.705/2015, dated 14-01-2015.**

  
( Dr. Wasif Ali Memon  
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), 1<sup>st</sup> 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, 11<sup>th</sup> 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 and deleting the Valuation Ruling No.705/2015, dated 14-01-2015, 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, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment (East / West), Custom House, Karachi.
21. Guard File.