



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

No. Misc-03/2011-VIII

Dated 01-01-2012

The Collectors of Customs, Model Customs Collectorate (Appraisement/ PaCQS/Port Muhammad Bin Qasim/ Preventive), Karachi/ Lahore/ Sambrial/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject: CRITERION VALUES OF OLD & USED DUMP TRUCKS OF 10 AND 12 WHEELERS, H.S. CODE 8704.1090, HINO AND NISSAN BRAND, JAPAN ORIGIN

Model Customs Collectorate, Port Muhammad Bin Qasim, vide letter dated 02-11-2011 informed that a large number of Hino brand old and used dump trucks were imported and requested to determine their value under Section 25A of the Customs Act, 1969. In order to determine the values, meetings were held with local manufacturers/assemblers of the goods namely M/s. Hinopak Motors Limited and M/s. Ghandhara Nissan Limited besides importers. The representatives of importers stated that they purchased the old & used dump trucks through auction and most of the dump trucks were more than 10 years old. They also pointed out that two assessment criteria were being followed; Port Qasim Collectorate assessed old and used dump trucks as per criterion laid down by the Appraisement Collectorate in 2005 whereas Appraisement Collectorate itself assessed the goods as per revised criterion of 2006. They further stated that Appraisement Collectorate had revised the criterion values of 2005 in 2006 which Port Qasim Collectorate did not accept and assessed the dump trucks consistently as per criterion values of 2005. During the meeting, the representatives of importers submitted some copies of GDs of year 2010 and 2011, wherein Appraisement Collectorate had applied revised criterion values of 2006. The representatives of importers also requested that their declared values of more than 10 years old dump trucks may be accepted.

2. The matter has been examined. This Directorate General has been informed by the local manufacturers that complete dump trucks are not manufactured anywhere. Only the necessary machinery and chassis are manufactured by the assembler. The complete body is built-up by different vendors as per requirement of the user. Since no price guide book of brand new dump trucks was available to be used as benchmark, no uniform price criterion for similar old and used dump trucks could be evolved. Therefore, existing criterion of 2006 has been further worked out and following criterion values are determined after allowing 5% discount for the 10 and 12 wheeler old and used dump trucks of Hino and Nissan brands of 1997 onwards models, imported in the year 2011 onwards:-



Sr. No.	Description	Make	Model	Criterion Value US\$/Unit (10 Wheeler)	Criterion Value US\$/Unit (12 Wheeler)
(1)	(2)	(3)	(4)	(5)	(6)
1.	Old & Used Dump Truck	Hino	1997	20218	24261
		Hino	1998	21229	25475
		Hino	1999	22290	26748
		Hino	2000	23405	28086
		Hino	2001	24375	29250
		Hino	2002	25804	30964
		Hino	2003	27094	32513
		Hino	2004	28449	34138
		Hino	2005	29871	35845
		Hino	2006	31365	37638
		Hino	2007	32933	39519
		Hino	2008	34580	41495
		Hino	2009	36308	43570
		Hino	2010	38124	45749
2.	Old & Used Dump Truck	Nissan	1997	21303	25563
		Nissan	1998	22368	26841
		Nissan	1999	23486	28184
		Nissan	2000	24661	29593
		Nissan	2001	25894	31072
		Nissan	2002	27181	32617
		Nissan	2003	28548	34257
		Nissan	2004	29975	35970
		Nissan	2005	31474	37769
		Nissan	2006	33048	39657
		Nissan	2007	34700	41640
		Nissan	2008	36435	43722
		Nissan	2009	38257	45908
		Nissan	2010	40170	48204

*Muhammad Tahir*  
 (MUHAMMAD TAHIR)  
 DIRECTOR

Distribution:

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/Lahore/Islamabad.
8. The Director (Development), WaBOC Project, 11<sup>th</sup> Floor, Custom House, Karachi.
9. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
10. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.
11. Chairman (Valuation Committee), KCC&I, Alwan-e-Tijarat Road, Karachi.
12. Karachi Customs Agents Group (KCAAG), Bohri Road, Karachi.
13. Guard File.