



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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 MINI VANS/VANS/ MINI BUSES/ MINI TRUCKS/PICK-UPS OF CHINESE ORIGIN UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.637 / 2014)

No. Misc/29/2013-VIII

Dated: 06th February, 2014

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs values of Chinese origin Mini Vans/ Vans/Mini Buses/ Mini Trucks/Pick-ups are determined as follows :-

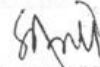
1. **Description of the Valuation issue:** It was brought to the notice of the Directorate General of Customs Valuation, Karachi that Chinese origin Mini Vans/ Vans/Mini Buses/ Mini Trucks/Pick-ups were being imported at under-invoiced values. Therefore, an exercise to determine the Customs values of the said vehicles under Section 25A of the Customs Act, 1969 was initiated to reflect their existing price trend.
2. **Method adopted to determine Customs values :** The Valuation Methods given 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 some reference values for vehicles in question. Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969, was applied through market inquiry. Moreover, MSRP of the subject vehicles was also considered in terms of Customs General Order No.14/2005. Therefore, the Customs values of subject goods were determined through Fall Back method in terms section of Sub Section (9) of Section 25 the Customs Act 1969.



Stakeholders' participation in determination of Customs values: Meetings were convened on 12-12-2013 and 20-12-2013 which were attended by the representatives of Pakistan Automotive Manufacturers Association (PAMA), importers, local assemblers and other stakeholders. PAMA representative also brought on record the correspondence of Pakistan Embassy China regarding values of certain models of the subject vehicles. Subsequently PAMA also gave its recommendations vide letter dated 03-01-2014. Views in this regard were also obtained from MCC (Appraisement), West, Karachi.

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 25A of the Customs Act, 1969 as stipulated under Section 25A(4) *ibid*.
7. **Revision of the value determined vide this Valuation Ruling :** A revision petition may be filed against this Ruling, as provided under Section 25D 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 with respect to PCT may kindly be brought to the notice of Directorate General immediately.



(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-FBR, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation- FBR, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director WeBOC, 11th Floor, Custom House, Karachi.
13. The Additional Director, Customs Valuation, Camp Office, Lahore.
14. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database 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, Karachi.
22. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
23. Guard File.