



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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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/ Exports (Karachi/Port Qasim)/Directorate of Transit Trade, Karachi

**Determination of Customs Values of Mini Trucks / Pickup and Cargo Trucks with Full / Dump Body under Section 25-A of the Customs Act, 1969**

(Valuation Ruling No. 1348 / 2018)

No. Misc/29/2013-VIII

Dated:- December 20, 2018.

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Mini Trucks / Pickup and Cargo Truck with Full / Dump body are determined as follows:

2. **Background of the Valuation Issue:** Earlier, the Customs values of Mini Cargo Trucks / Pickup, were determined vide Valuation Ruling No. 637/2014, dated 06-02-2013, read with amendment vide dated 11-06-2018. Recently, a number of references of provisional assessments of subject items under Section 81 of the Customs Act, 1969, have been received from different Collectorates. Therefore, this office initiated exercise for determination of customs values of the subject goods.



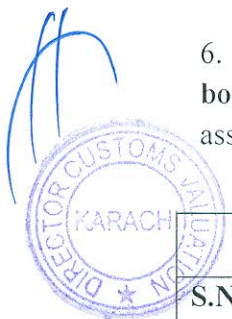
3. **Stakeholders' Participation in Determination of Customs Values:** Meetings with stakeholders were held on 28-12-2017, 18-01-2018, 29-05-2018, 16-07-2018, 18-07-2018, 23-07-2018 and 27-07-2018 followed by detailed meetings with field formations. The stakeholders were requested to furnish the following documents before or during the course of above said meetings:-

- Invoices of imports during last three months showing factual value.
- Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

4. The meetings were attended by different stakeholders including representatives of MCC (Appraisement)-East/West/Port Muhammad Bin Qasim and various importers. The importers contended that values of their items are being enhanced during the process of assessment but no cogent justification is given. The importers added that their declared prices were true and correct which could be verified from concerned commercial counselors. They were required to submit all evidences/record in support of their claim. The view point of the stakeholders was heard in detail and considered for reaching at customs values.

5. **Method Adopted to Determine Customs Values:** Valuation methods given in Section 25 of the Customs Act, 1969, were followed to arrive at customs values of Mini Trucks / Pickup and Cargo Trucks with Full / Dump body. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. Identical/ similar goods value methods provided in Section 25 (5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25 (7) of the Customs Act, 1969, was conducted. Online prices were also obtained to corroborate the findings of the market surveys. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values of Mini Cargo Vans/Trucks/Pickup, Cargo Truck and Dumpers. Consequently, the Customs values of Mini Trucks/Pickup and Cargo Truck with Full/Dump body have been determined under Section 25 (9) of the Customs Act, 1969.

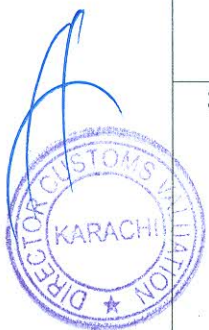
6. **Customs Values for Mini Trucks/Pickup and Cargo Truck with Full/Dump body:** Mini Trucks/Pickup, Cargo Truck Full / Dump body *hereinafter* specified *shall* be assessed to duty/taxes at the following Customs Values: -



Mini Trucks/Pickup and Cargo Trucks with Full/Dump Body					
S.No	Category	PCT	Proposed PCT for WeBOC	Origin	C&F value in US\$
(1)	(2)	(3)	(4)	(5)	(6)
1.	G.V.W. not exceeding 1.5 Tons up to 1000 cc.	8704.2190 8704.3190	8704.2190.1000 8704.3190.1000	China	3800/CBU
2.	G.V.W. not exceeding 1.5 Tons from 1000 cc to 1300 cc.	8704.2190 8704.3190	8704.2190.1100 8704.3190.1100	China	4400/CBU
3.	G.V.W. Exceeding 1.5 Tons but not exceeding 02 Tons	8704.2190 8704.3190	8704.2190.1200 8704.3190.1200	China	US\$ 4100/- plus (US\$ 2.05/ g.v.w. exceeding 1.5 Tons). In case of truck with Dump body, US\$ 800/- to be added.
4.	G.V.W. Exceeding 02 Tons but not	8704.2190 8704.3190	8704.2190.1300 8704.3190.1300	China	US\$ 5125/- plus (US\$ 1.71/g.v.w. exceeding 02 Tons). In case of truck with Dump body, US\$



	exceeding 03Tons				1600/- to be added.
5.	G.V.W Exceeding 03 Tons but not exceeding 05 Tons	8704.2190 8704.3190	8704.2190.1400 8704.3190.1400	China	US\$ 6,835/- plus (US\$ 1.37/g.v.w. exceeding 03 Tons). In case of truck with Dump body, US\$ 2200/- to be added.
6.	G.V.W Exceeding 05 Tons but not exceeding 08 Tons	8704.2212 8704.2213 8704.2292	8704.2212.1000 8704.2213.1000 8704.2292.1000	China	US\$ 9,575/- plus (US\$ 1.20/g.v.w. exceeding 05 Tons). In case of truck with Dump body, US\$ 2600/- to be added.
7.	G.V.W Exceeding 08 Tons but not exceeding 15 Tons	8704.2292 8704.2293	8704.2292.1100 8704.2293.1000	China	US\$ 13,640/- plus (US\$ 0.95/g.v.w. exceeding 08 Tons. In case of truck with Dump body, US\$3400/- to be added.
8.	G.V.W. Exceeding 15 Tons but not exceeding 25 Tons	8704.2320 8704.2330	8704.2320.1000 8704.2330.1000	China	US\$ 20,290/- plus (US\$ 0.90/g.v.w. exceeding 15 Tons. In case of truck with Dump body, US\$ 4500/- to be added and (US\$ 3000/- to be added, if fitted with Europe / USA / Japan engine).
9.	G.V.W. Exceeding 25Tons but not exceeding 35Tons	8704.2320 8704.2330	8704.2320.1100 8704.2330.1100	China	US\$ 29,005/- plus (US\$ 0.85/g.v.w. exceeding 25 Tons. In case of truck with Dump body, US\$ 5500/- to be added and (US\$ 4000/- to be added, if fitted with Europe/USA/Japan engine).
10.	G.V.W. Exceeding 35Tons but not exceeding 45Tons	8704.2320 8704.2330	8704.2320.1200 8704.2330.1200	China	US\$ 44509/- plus US\$ 0.85/g.v.w. exceeding 35 Tons. In case of truck with Dump body. US\$ 6500/- to be added and (US\$4500/- to be added, if fitted with Europe/USA/Japan engine).
11.	G.V.W. Exceeding 45Tons and above.	8704.2320 8704.2330 8704.1090	8704.2320.1300 8704.2330.1300 8704.1090.1000	China	US\$ 52,512/- plus US\$ 0.85/g.v.w exceeding 45 Tons and above. In case of truck with Dump body, US\$ 7000/- to be added and (US\$ 5000/- to be added, if fitted with Europe/USA/Japan engine).



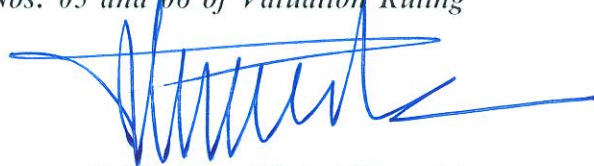
7. In cases where declared/transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969 and the same may be communicated to this Directorate General forthwith. In case of consignments imported by air, the assessing officer shall take into account the element of air freight while assessing the goods.

8. **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-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

9. **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 of this ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation 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. Customs values determined in the ruling are for the description and specification as mentioned in the table to this Valuation Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

10. *This Valuation Ruling supersedes the serial Nos: 05 and 06 of Valuation Ruling No.637/2014, dated 06-02-2014.*



(Muhammad Iqbal Muneeb)

Director

20/12/18

Copy for information to:

- I. The Member (Customs), F.B.R., Islamabad.
  - II. The Director General, Customs Valuation, Custom House, Karachi.
  - III. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
  - IV. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
  - V. The Chief Collector of Customs (Central), Lahore.
  - VI. The Chief Collector of Customs (North), Islamabad.
  - VII. The Director General, Intelligence and Investigation-FBR, Islamabad.
  - VIII. The Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
  - IX. The Director General, Post Clearance Audit (PCA), Islamabad.
  - X. The Director General, Internal Audit (Customs), Karachi.
- The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.