



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

The Collectors of Customs, Collectorate of Customs, (Appraisement - West / Appraisement - East / Appraisement - Port Muhammad Bin Qasim / Enforcement JIAP / Export / Export PMBQ), Karachi / / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit - Baltistan / (Appraisement Enforcement), Peshawar / Enforcement, Dera Ismail Khan.

DETERMINATION OF CUSTOMS VALUES OF RIDE ON TOYS (HS CODE 9503.0010) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

(VALUATION RULING NO. 1642/2022)

No. Reg. Mis/01/120079-VIII (B) IX / 427

Dated: - 29-04-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Ride on toy cars/bikes are determined as follows:

2. **Background of the valuation issue:** Previous Valuation Ruling for Toys was issued vide Valuation Ruling No.991/2016 dated 14-12-2016. Meanwhile, an exercise was conducted to identify old valuation rulings with a purpose to revise them due to increase in prices and inflation. Accordingly, an exercise was initiated by this Directorate General to determine customs values of these subject goods in terms of Section 25A of the Customs Act, 1969.
3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were convened 30.11.2021 which was attended by different stakeholders & importers. All the stakeholders / importers were requested to submit following documents before or during the course of meetings so that customs values could be determined.
 - i) Invoices of imports during last three months showing factual value.
 - ii) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
 - iii) Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
 - iv) Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.
4. The importer did not submitted required documents to prove their contention that their declared values are correct. During the course of meetings,
5. **Method adopted to determine Customs values:** Custom Valuation methods given in Section 25 of the Customs Act, 1969 were followed / applied in sequential order to address the valuation of toys. Transaction value method under Sub-Section (1) of Section 25 of the ibid was

found inapplicable because requisite information under the law was not available. Identical/similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variation and suppressed declaration, the same could not be relied upon. In the sequential order, this office then resorted to conduct a market inquiry and, consequently, Deductive Value Method under Sub-Section (7) of Section 25 of the Custom Act, 1969, was applied to arrive at the assessable Customs Value of the subjection goods, being most appropriate for the purpose. All the information so gathered was evaluated and analyzed for the purpose of determination of Custom Values.

6. **Customs values for Children Toys:** - hereinafter specified shall be assessed to duty / taxes on the Customs Values as per **Annex-A:** -

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.

8. **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-Sections (4) of Section 25A 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 25D 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, 7th 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 tables above of this 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.

11. ***This Valuation Ruling supersedes Valuation Ruling No. 991/2016 dated 14-12-2016.***


(Syed Fawad Ali Shah)
Director

Copy for information to: -

- 1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.

- 3) The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
- 4) The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
- 5) The Chief Collector of Customs (Central), Lahore.
- 6) The Chief Collector of Customs (North), Islamabad.
- 7) The Chief Collector of Customs, (Enforcement), Custom House, Quetta.
- 8) The Director General, Intelligence and Investigation-FBR, Islamabad.
- 9) The Director General, PCA& Internal Audit, Karachi.
- 10) The Director General, IOCO, Karachi
- 11) The Director General, Transit Trade, Custom House Karachi
- 12) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 13) The Director, Transit Trade, Custom House Karachi
- 14) The Director, Directorate of Customs Valuation, Lahore.
- 15) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 16) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 17) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 18) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 19) The Webmaster, Federal Board of Revenue, Islamabad.
- 20) Guard File.



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

Valuation Ruling No. _____ Dated _____

Sr.No	Description of Goods	Category	Specifications	PCT	Proposed PCT for WeBOC	Origin	Custom Values (C&F) USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Toys	Ride On Toys	Simple Pedal Type/ Push Type	9503.0010	9503.0010.1000	China	2.36
				9503.0090	9503.0090.1000		
				9503.0010	9503.0010.1100	Other	4.72
				9503.0090	9503.0090.1100	Origins	
			Simple Pedal Type/ Push Type (Branded)	9503.0010	9503.0010.1200	All	7.08
				9503.0090	9503.0090.1200	origins	
			Swing Type	9503.0010	9503.0010.1300	China	10.00
				9503.0090	9503.0090.1300		
				9503.0010	9503.0010.1400	Other	20.00
				9503.0090	9503.0090.1400	Origins	
			Swing Type (Branded)	9503.0010	9503.0010.1500	All	30.00
				9503.0090	9503.0090.1500	origins	
			Tricycles	9503.0010	9503.0010.1600	China	2.48
				9503.0090	9503.0090.1600		
				9503.0010	9503.0010.1700	Other	4.96
				9503.0090	9503.0090.1700	Origins	
			Tricycles (Branded)	9503.0010	9503.0010.1800	All	7.44
				9503.0090	9503.0090.1800	origins	
			Battery Operated/Electric Scooters	9503.0010	9503.0010.1900	China	4.51
				9503.0090	9503.0090.1900		
				9503.0010	9503.0010.2000	Other	9.02
				9503.0090	9503.0090.2000	Origins	
			Battery Operated/Electric Scooters (branded)	9503.0010	9503.0010.2100	All	13.53
				9503.0090	9503.0090.2100	origins	
			Battery Operated/Electric	9503.0010	9503.0010.2200	China	14.25
				9503.0090	9503.0090.2200		

Valuation Officer
Directorate General
Customs Valuation Karachi

Shahid Khan Mari
Principal Appraiser



Valuation Ruling No. _____ Dated _____

Sr.No	Description of Goods	Category	Specifications	PCT	Proposed PCT for WeBOC	Origin	Custom Values (C&F) USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			ic Hover Boards/Self balancing scooter	9503.0010 9503.0090	9503.0010.2300 9503.0090.2300	Other Origins	19.50
			Battery Operated/Electric Hover Boards/Self balancing scooter (Branded)	9503.0010 9503.0090	9503.0010.2400 9503.0090.2400	All origins	36.00
			Battery Operated/Electric Cars	9503.0010 9503.0090	9503.0010.2500 9503.0090.2500	China	4.40
				9503.0010 9503.0090	9503.0010.2600 9503.0090.2600	Other Origins	7.50
			Battery Operated/Electric Cars (Branded)	9503.0010 9503.0090	9503.0010.2700 9503.0090.2700	All origins	12.00
			Battery Operated/Electric Heavy Bikes	9503.0010 9503.0090	9503.0010.2800 9503.0090.2800	China	30.00
				9503.0010 9503.0090	9503.0010.2900 9503.0090.2900	Other Origins	50.00
			Battery Operated/Electric Heavy Bikes (Branded)	9503.0010 9503.0090	9503.0010.3000 9503.0090.3000	All origins	80.00
			Battery Operated/Electric Heavy Cars	9503.0010 9503.0090	9503.0010.3100 9503.0090.3100	China	50.00
				9503.0010 9503.0090	9503.0010.3200 9503.0090.3200	Other Origins	80.00
			Battery Operated/Electric Heavy Cars (Branded)	9503.0010 9503.0090	9503.0010.3300 9503.0090.3300	All origins	150.00
			Bumper Cars	9503.0010 9503.0090	9503.0010.3400 9503.0090.3400	China	30.00
				9503.0010	9503.0010.3500	Other	50.00

Valuation Officer
Director General
Valuation Karachi

Shahid Khan Mari
Principal Appraiser



Valuation Ruling No. _____ Dated _____

Sr.No	Description of Goods	Category	Specifications	PCT	Proposed PCT for WeBOC	Origin	Custom Values (C&F) USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				9503.0090	9503.0090.3500	Origins	
			Battery	9503.0010	9503.0010.3600	Respecti	70 % of
			Operated Ride-	9503.0090	9503.0090.3600	ve	complete
			on Car/Bike			origins	unit
			Body only				value
			Battery	9503.0010	9503.0010.3700	Respecti	75% of
			Operated Ride-	9503.0090	9503.0090.3700	ve	complete
			on Car/Bike			origins	unit
			Body with seat				value
			Battery	9503.0010	9503.0010.3800	Respecti	85 % of
			Operated Ride-	9503.0090	9503.0090.3800	ve	complete
			on Car/Bike			origins	unit
			Body with seats				value
			and wheels				
			Battery	9503.0010	9503.0010.3900	Respecti	90 % of
			Operated Ride-	9503.0090	9503.0090.3900	ve	complete
			on Car/Bike			origins	unit
			Body with				value
			seats, wheels				
			and steering				
			wheel				
			Battery	9503.0010	9503.0010.4000	Respecti	100 % of
			Operated Ride-	9503.0090	9503.0090.4000	ve	complete
			on Car/Bike			origins	unit
			(CKD				value
			Condition)				

Note: The clearance Collectorate are advised to classify parts imported in other than CKD condition accordingly PCT Code specified in column 5 of the table above.

[Signature]
Valuation Officer
Director General
Customs Valuation Karachi

[Signature]
Shahdad Khan Mari
Principal Appraiser

[Signature]
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