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

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**The Collectors of Customs**, Collectorate of Customs, (Appraisement - West / Appraisement - West / 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  
25-A OF THE CUSTOMS ACT, 1969**  
**(VALUATION RULING No. 1642/2022)**

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

Dated: 29<sup>th</sup> April, 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 at 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 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 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 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 & WBOC 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.

Annex-A

**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**CUSTOM HOUSE KARACHI**  
(Toys)

Annex-A to Valuation Ruling No: \_\_\_\_\_ Dated: \_\_\_\_\_

S. No.	Description of goods	Category	Specifications	PCT	Proposed PCT for WBOC	Origins	Customs Values (C&F)
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							US\$/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 Origins	4.72
				9503.0090	9503.0090.1100		
			Simple Pedal Type/ Push Type (Branded)	9503.0010	9503.0010.1200	All Origins	7.08
				9503.0090	9503.0090.1200		
			Swing type	9503.0010	9503.0010.1300	China	10.00
				9503.0090	9503.0090.1300		
				9503.0010	9503.0010.1400	Other Origins	20.00
				9503.0090	9503.0090.1400		
			Swing type (Branded)	9503.0010	9503.0010.1500	All Origins	30.00
				9503.0090	9503.0090.1500		
			Tricycles	9503.0010	9503.0010.1600	China	2.48
				9503.0090	9503.0090.1600		
				9503.0010	9503.0010.1700	Other Origins	4.96
				9503.0090	9503.0090.1700		
			Tricycles (Branded)	9503.0010	9503.0010.1800	All Origins	7.44
				9503.0090	9503.0090.1800		
			Battery Operated/ Electric Scooters	9503.0010	9503.0010.1900	China	4.51
				9503.0090	9503.0090.1900		
				9503.0010	9503.0010.2000	Other Origins	9.02
				9503.0090	9503.0090.2000		
			Battery Operated/ Electric Scooters (Branded)	9503.0010	9503.0010.2100	All Origins	13.53
				9503.0090	9503.0090.2100		
			Battery Operated/ Electric Hover Boards/Self balancing scooter	9503.0010	9503.0010.2200	China	14.25
				9503.0090	9503.0090.2200		
				9503.0010	9503.0010.2300	Other Origins	19.50
				9503.0090	9503.0090.2300		
			Battery Operated/ Electric Hover Boards/Self balancing scooter (Branded)	9503.0010	9503.0010.2400	All Origins	36.00
				9503.0090	9503.0090.2400		
			Battery Operated/ Electric Cars	9503.0010	9503.0010.2500	China	4.40
				9503.0090	9503.0090.2500		
				9503.0010	9503.0010.2600	Other Origins	7.50
				9503.0090	9503.0090.2600		
			Battery Operated/ Electric Cars (Branded)	9503.0010	9503.0010.2700	All Origins	12.00
				9503.0090	9503.0090.2700		
			Battery Operated/ Electric/Heavy Bikes	9503.0010	9503.0010.2800	China	30.00
				9503.0090	9503.0090.2800		
				9503.0010	9503.0010.2900	Other Origins	50.00
				9503.0090	9503.0090.2900		
			Battery Operated/ Electric/Heavy Bikes (Branded)	9503.0010	9503.0010.3000	All Origins	80.00
				9503.0090	9503.0090.3000		
			Battery Operated/ Electric Heavy Cars	9503.0010	9503.0010.3100	China	50.00
				9503.0090	9503.0090.3100		
				9503.0010	9503.0010.3200	Other Origins	80.00
				9503.0090	9503.0090.3200		
			Battery Operated/ Electric Heavy Cars (Branded)	9503.0010	9503.0010.3300	All Origins	150.00
				9503.0090	9503.0090.3300		
			Bumper Cars	9503.0010	9503.0010.3400	China	30.00

				9503.0090	9503.0090.3400		
				9503.0010	9503.0010.3500	Other Origins	50.00
				9503.0090	9503.0090.3500		
			Battery Operated Ride-on Car/Bike Body only	9503.0010 9503.0090	9503.0010.3600 9503.0090.3600	Respective origins	70% of complete unit value
			Battery Operated Ride-on Car/Bike Body with seat	9503.0010 9503.0090	9503.0010.3700 9503.0090.3700	Respective origins	75% of complete unit value
			Battery Operated Ride-on Car/Bike Body with seats and wheels	9503.0010 9503.0090	9503.0010.3800 9503.0090.3800	Respective origins	85% of complete unit value
			Battery Operated Ride-on Car/Bike Body with seats wheels and steering wheel	9503.0010 9503.0090	9503.0010.3900 9503.0090.3900	Respective origins	90% of complete unit value
			Battery Operated Ride-on Car/Bike (CKD Condition)	9503.0010 9503.0090	9503.0010.4000 9503.0090.4000	Respective origins	100% of complete unit value

**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.