



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:** -

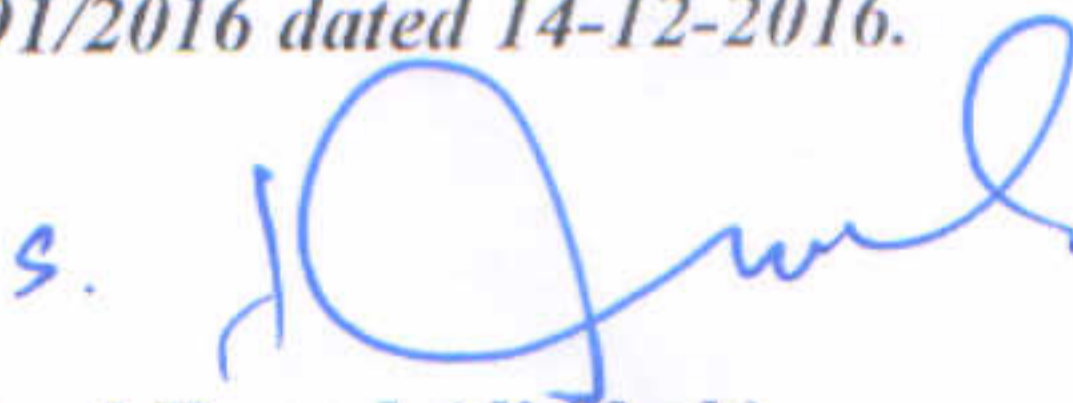
7. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub- Section (1) of Section 25 of the Customs Act, 1969.

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 (Appraisal), 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 | | |
| | | | Simple Pedal Type (Branded) | 9503.0010 | 9503.0010.1100 | Other Origins | 4.72 |
| | | | | 9503.0090 | 9503.0090.1100 | | |
| | | | Simple Pedal 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 | | |
| | | | Swing Type (Branded) | 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 | | |
| | | | Tricycles | 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 | | | | | |
| Battery Operated/Electric Scooters (branded) | 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 Scooters | 9503.0010 | 9503.0010.2200 | China | 14.25 | | | |
| | 9503.0090 | 9503.0090.2200 | | | | | |

[Signature]
 Valuation Officer
 Directorate General
 Customs Valuation Karachi

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 Shahdad Khan Mari
 Principal Appraiser



| 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 |

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Valuation Officer
Director General
Valuation Karachi

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Shahdad Khan Mari
Principal Appraiser

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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 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.

[Signature]
Valuation Officer
Director General
Customs Valuation Karachi

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Shahdad Khan Mari
Principal Appraiser

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