



**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).

**Determination of Customs Values of Festive/Christmas Snow Spray Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1054 / 2017)

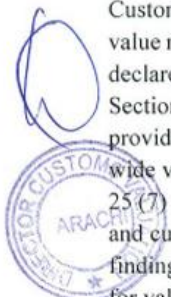
No. Misc./07/2017-IX

1507

Dated: **February 27, 2017.**

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Festive/Christmas Snow Spray are determined as follows: -

2. **Background of the valuation issue:** This Directorate General has earlier circulated reference customs values of Festive/Christmas Snow Spray Vide Valuation Data Base Letter No.1117/2016, dated 05-12-2016. Some importers approached this Directorate General and requested to revisit the values notified in the VDB and issue valuation Ruling for uniform applicability. Therefore, this Directorate General initiated an exercise for determination of customs values for the subject goods.
3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 17-02-2017. The stakeholders were requested to furnish the following documents before or during the course of above said meeting:-
  - A. Invoices of imports during last three months showing factual value.
  - B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
  - C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
  - D. 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 importers stated that the circulated customs values vide VDB. 117/2016, dated 05-12-2016, were on higher side as compared with values in the international market and requested for their downward revision accordingly. However, he did not submit any corroboratory document/evidence in support of his contention.
5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs value of Festive/Christmas Snow Spray. 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. A number of items sold in the local market were obtained and customs values were worked back from the same. 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 Festive/Christmas Snow Spray have been determined under Section 25 (9) of the Customs Act, 1969.

6. **Customs values of Festive/Christmas Snow Spray:** Festive/Christmas Snow Spray, hereinafter specified, shall be assessed to duty/taxes at the following Customs Values :-

Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$/Kg
(1)	(2)	(3)	(4)	(5)
Festive/Christmas Snow Spray	9505.9000	9505.9000.1000	China	1.65
		9505.9000.1100	Europe/USA/Canada/ Japan	2.25
		9505.9000.1200	Other origins	1.90

**Note: The calculations have been made including essential packing. The value is for gross weight and no further allowance on account of 'tare weight' is admissible.**

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. 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 value 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 Annexure 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.

  
(Dr. Wasif Ali Memon)  
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.