



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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.

DETERMINATION OF CUSTOMS VALUES OF ALUMINUM UTENSILS (PCT 7615.1000) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1069/2017)

No. Misc/03/2017-VI

1571

Dated 01-03-2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Aluminum Utensils, are determined as follows: -

2. **Description of the valuation issue:** A representation was received from the Gujranwala Chamber of Commerce & Industry that Aluminum utensils are being assessed at lower values compared to the component costs and international trading prices. Therefore this Directorate General initiated an exercise to examine the issue under Section 25A of the Customs Act, 1969 and determine the customs values of aluminum utensils in order to bring them in line with current price trend in the international market.
3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders and Gujranwala Chamber of Commerce & Industry were scheduled on 09-02-2017 & 14-02-2017 but only representative from Gujranwala Chamber of Commerce and Industry attended the meetings. None of the importers attended the meetings All the stakeholders were requested to submit the following documents so that correct 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 requisite documents were not submitted by any importer to substantiate their declarations therefore the matter could not be further pending.
5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under sub-section (1) of Section 25 of the Act ibid was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in sub-sections (5) and (6) of Section 25 of



the Customs Act, 1969 provided some reference values but due to wide variations in the declarations the same could not be relied upon exclusively. In the sequential order this office also conducted market inquiries in terms of sub-section (7) of Section 25 of the Customs Act, 1969. Input and feedback given by the Stakeholder Gujranwala Chamber of Commerce and Industry representing manufacturers during meetings was also considered. Online prices were also obtained. All the available information collected in above methods was analyzed and evaluated. Keeping all the above information in view, customs values of Aluminum Utensils are determined under sub-section (9) of Section 25 of the Customs Act, 1969.

6. **Customs values for Aluminum Utensils:** Aluminum Utensils *hereinafter* specified shall be assessed to duty / taxes at the following customs values:-

S.No.	Description	H.S. Code	Proposed PCT for WEBOC	Origin	Customs Values(C&F) USS/KG
(1)	(2)	(3)	(4)	(5)	(6)
01.	Aluminium Non Stick Kitchen Ware with or without glass lid	7615.1000	7615.1000.1000	China	5.75
02.	Aluminium Cooking Ware (simple/Plane & Anodized)	7615.1000	7615.1000.1100	China	3.50

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 differential between air freight and sea freight while applying the customs values determined in this Ruling.


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 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, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in the 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 Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned herein. PCT Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officer. 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.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Regional Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi/Lahore/Islamabad/Hyderabad/Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisal, 1st Floor, Custom House, Karachi.
21. Guard File.