



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorate, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan/Exports (Karachi/PQ).

Determination of Customs Values of Copper Filter Drivers Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1103 / 2017)

No. Misc/ 51 /2017-VII

801

Dated: March 21, 2017

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

2. **Background of the valuation issue:** Customs values of Copper Filter Drivers were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling 559/2013 dated 10-06-2013. The Valuation Ruling required revision in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs values of Copper Filter Drivers.

3 **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 02-03-2017. Importers had been requested to furnish the following documents before or during the course of 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. No documents were submitted in this Directorate General on or before the said scheduled meeting.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Copper Filter Drivers. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs. 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 upon due to wide variation in declared values of subject goods. Online values of subject goods were also obtained. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. For the purpose, different markets were surveyed repeatedly. Consequently, the Customs values of Copper Filter Drivers have been determined under Section 25(7) of the Customs Act, 1969.



6. **Customs values for Copper Filter Dryer:** Copper Filter Dryer, as specified herein, shall be assessed to duty/ taxes at the Customs values given as under:-

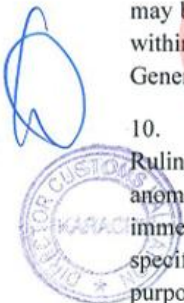
S. No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value C&F US\$/Pc
(1)	(2)	(3)	(4)	(5)	(6)
Copper Filter Drier used with CFS/ Non CFS Refrigerant Gases (Excluding for use of auto air Conditioners)					
01	Three Holes 12 grams (one side one hole, other side two holes)	8421.3910 8421.3920	8421.3910.1000	China	0.42
02			8421.3920.1000	Other Origins	
03	Two Holes 15 grams (Each side one hole)		8421.3910.1100	Other Origins	0.56
04			8421.3920.1100	Other Origins	
05	Two Holes 20 grams (Each side one hole)		8421.3910.1200	China	0.30
06			8421.3920.1200	Other Origins	
07	Four Holes Up to 25 grams		8421.3910.1300	Other Origins	0.40
08			8421.3920.1300	Other Origins	
09	Two Holes 20 grams (Each side one hole)	8421.3910.1400	China	0.38	
10		8421.3920.1400	Other Origins		
11	Two Holes 20 grams (Each side one hole)	8421.3910.1500	Other Origins	0.50	
12		8421.3920.1500	Other Origins		
13	Four Holes Up to 25 grams	8421.3910.1600	China	0.50	
14		8421.3920.1600	Other Origins		
15	Four Holes Up to 25 grams	8421.3910.1700	Other Origins	0.65	
16		8421.3920.1700	Other Origins		

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 values 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 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 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.

11. *This ruling supersedes Valuation Ruling No. 559/2013 dated 10-06-2013.*


(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 (Appraisalment), 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 (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting Valuation Ruling No. 559/2013 dated 10-06-2013
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & 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, Appraisalment (East/West), Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading FBR website and deleting Valuation Ruling No. 559/2013 dated 10-06-2013.
22. Guard File.