



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/PQ).  
Collector Exports (Port Qasim/Karachi)/ Director Transit (Karachi)

**Determination of Customs Values of Weighing Scales under Section 25-A  
of the Customs Act, 1969**

(Valuation Ruling No. 1180 / 2017)

No. Misc/ 48 /2017-VII

Dated: June 14, 2017

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

2. **Background of the valuation issue:** This Directorate General has issued VDB value of Digital Mini Electronic Kitchen Weighing Scales (Low end brands) vide VDB letter No. 116 dated 05-12-2016. Meanwhile, this Directorate General also initiated an exercise for determination of customs values of Weighing Scales (Low end brands) under section 25A of the Customs Act, 1969.

3 **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 01-03-2017 and 17-05-2017. 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 Weighing Scales (Low end brands). 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. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as the



conversion costs from constituent material at the country of export were not available. Online values of subject goods were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Weighing Scales (Low end brands) have been determined under Section 25(9) of the Customs Act, 1969.

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

**Weighing Scales  
(Low end brands)**

S.No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value C&F US\$/Pe
(1)	(2)	(3)	(4)	(5)	(6)
1	Weighing Scale (capacity upto 5kgs) (excluding balances of high sensitivity i.e. less than 500 grams)	8423.1000	8423.1000.1000	China	6.15
2			8423.1000.1100	Korea/Taiwan /Singapore/ Vietnam / Turkey	7.50
4	Weighing Scale (capacity above 5kg and upto 10kgs)	8423.8100	8423.8100.1000	China	9
5			8423.8100.1100	Korea/Taiwan /Singapore/ Vietnam / Turkey	11.70
7	Weighing Scale (capacity upto 20kgs)	8423.8100	8423.8100.1200	China	10.50
8			8423.8100.1300	Korea/Taiwan /Singapore/ Vietnam / Turkey	13.78
9			8423.8200.1000	China	13
10	Weighing Scale (capacity upto 30kgs)	8423.8200	8423.8200.1100	Korea/Taiwan /Singapore/ Vietnam / Turkey	17
11			8423.8200.1200	China	15
12	Weighing Scale (capacity upto 40kgs)	8423.8200	8423.8200.1300	Korea/Taiwan /Singapore/ Vietnam / Turkey	20
13			8423.8200.1400	China	21
14	Weighing Scale (capacity upto 50kgs)	8423.8200	8423.8200.1500	Korea/Taiwan /Singapore/ Vietnam / Turkey	27.50
15			8423.8200.1600	China	26
16			8423.8200.1700	Korea/Taiwan	34



				/Singapore/ Vietnam / Turkey	
17			8423.8200.1800	China	45
18	Weighing Scale (capacity upto 150kgs)		8423.8200.1900	Korea/Taiwan /Singapore/ Vietnam / Turkey	58.50
19			8423.8200.2000	China	4.05
20	Bathroom Scale (Manual) Capacity upto 150 kgs	8423.8200	8423.8200.2100	Korea/Taiwan /Singapore/ Vietnam / Turkey	5.26
21			8423.8200.2200	China	5.06
22	Bathroom Scale (Electronic) Capacity upto 150 kgs		8423.8200.2300	Korea/Taiwan /Singapore/ Vietnam / Turkey	6.58
<b>Note: (i)</b> Collectorates are advised to assess <b>Load Cells</b> , even, if imported with the weighing scales, separately at values mentioned in Valuation Ruling of <b>Load Cells</b> .					
<b>Note: (ii)</b> <b>Weighing Scale</b> of International brands manufactured in China may be assessed under section 25 of the Customs Act, 1969. Alternatively, Collectorates may provisionally assess the goods and forward the GD to this Directorate General for suitable advice.					

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 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 VDB letter No. 116 dated 05-12-2016.*

(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), 1<sup>st</sup> 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 VDB letter No. 116 dated 05-12-2016
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, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> 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 VDB letter No. 116 dated 05-12-2016.
22. Guard File.