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.

Determination of Customs Values of Replacement Auto Parts under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1193 / 2017)

No.Misc/22/2009-VIIIA/1545 Dated 7-07-2017

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

2. **Background of the valuation issue:** The Customs values of **Replacement Auto Parts** were determined vide **Valuation Ruling No.661/2014, dated 29-03-2014 and its amendments dated 04.04.2014, 29.08.2014 and 27.02.2015.** A number of representations were received from M/s. Motors (Pvt.) limited that since the Valuation Ruling is more than two years old and values are at lower side as compared to the values prevailing in the current international market. Thus, an exercise was initiated for determination of Custom values of replacement auto parts with a view to reflect the current prices prevailing in the international market.

3. **Stakeholders' participation in determination of Customs values:** Meetings were held on 27.07.2016, 29.08.2016, 02.11.2016 and 07.07.2017 with stakeholders including representatives from Pakistan Automotive Auto parts Manufacturing Association (PAAPAM), Pakistan Auto Spare Parts Importers and Dealers Association (PASPIDA), Pakistan Automotive Manufacturer Association (PAMA), representatives of M/S. Indus Motor Company Ltd, M/S. Pak Suzuki (Pvt.) Ltd., local manufacturers of Auto Parts and importers. The importers / 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. During the meetings it was observed that local manufacturers and importers were of conflicting views regarding Valuation of replaceable auto spare parts. The auto parts

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manufacturers during the meetings contended that the values of spare auto parts have significantly increased in the international market therefore, values may be determined accordingly. M/s. Indus Motors expressed their concerns mainly on values of lamps, oil filter, air filter and body parts imported from Far East. However, the importers contested the manufacturers' point of view and submitted that the replacement Auto Parts prices may be rationalized according to market prices since the raw material prices, manufacturing cost have decreased due to technological advances; magnitude of import and after sale demand have also affected the values of spare auto parts imported from China and other countries.

5. A number of opportunities were provided to the manufacturer and importers associations to provide their proposals in order to arrive at fair Customs value of diversified replacement auto parts. After deliberations of the subject issue and concerns of local manufacturers the manufacturer and importers associations submitted their joint proposal on just a few items only out of more than fifty items in the aforesaid Valuation Ruling. Further, PASPIDA also submitted their separate proposals for values of replacement auto parts without any documentary or supportive evidences. The proposals submitted by some individual importers were also considered before fresh determination of Custom Values of subject goods. However, no any of the importers submitted import invoices, sales tax invoices, literature, representative samples.

6. **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 provided in Section 25 (1) of the Act ibid was found inapplicable because the 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, were examined for applicability to the re-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 the subject goods. Thereafter, market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted. The prices of subject goods varied depending on model and type of vehicle Input and feedback by the importers and manufacturers in the meetings was also considered. Online prices were also obtained. 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 Customs Act, 1969, in the country of exportation could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of **Replacement Auto Parts** were determined under Sub-Section (9) of Section 25 of the Customs Act, 1969.

7. **Customs values for Replacement Auto Parts : Replacement Auto Parts** ***hereinafter specified*** shall be assessed to duty / taxes at the following Customs Values :-

S. No.	Description of goods	PCT Heading	Proposed PCT for WEBOC	Origins	Customs Values (C&F) US$
	2	3		4	6
	Water Pump a) Weighing above 3 Kg b) Weighing from 2 Kg to 3 Kg	8413.3030 8413.3050	8413.3030.1000 8413.3050.1000	China	(a) 8.53/Pc (b) 7.10/Pc (c) 4.26/Pc (d) 1.97/Pc

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	c) Weighing from 1 Kg to 2 Kg d) Weighing Up to 1 Kg			Malaysia, Thailand, Indonesia, Korea, Taiwan	(a) 10.22/Pc (b) 8.52/Pc (c) 5.11/Pc (d) 2.29/Pc
				Japan	(a) 14.23/Pc (b) 11.86/Pc (c) 7.11/Pc (d) 3.47/Pc
				Europe	(a) 15.72/Pc (b) 13.10/Pc (c) 7.86/Pc (d) 3.60/Pc
				Others	(a) 10.22/Pc (b) 8.52/Pc (c) 5.11/Pc (d) 2.29/Pc
(ii)	Oil Pump a) Weighing above 3 Kg b) Weighing from 2 Kg to 3 Kg c) Weighing from 1 Kg to 2 Kg d) Weighing Up to 1 Kg	8413.3030 8413.3050	8413.3030.1100 8413.3050.1100	China	(a) 8.46/Pc (b) 7.05/Pc (c) 4.23/Pc (d) 1.95/Pc
				Malaysia, Thailand, Indonesia, Korea, Taiwan	(a) 10.14/Pc (b) 8.45/Pc (c) 5.07/Pc (d) 2.28/Pc
				Japan	(a) 14.12/Pc (b) 11.77/Pc (c) 7.06/Pc (d) 3.45/Pc
				Europe	(a) 15.60/Pc (b) 13.00/Pc (c) 7.80/Pc (d) 3.58/Pc
				Others	(a) 10.14/Pc (b) 8.45/Pc (c) 5.07/Pc (d) 2.28/Pc
(iii)	Fuel Pump a) Weighing above 2 Kg b) Weighing from1 Kg to 2 Kg c) Weighing from500 grams to 1 Kg d) Weighing Up to 500 grams	8413.3030 8413.3050	8413.3030.1200 8413.3050.1200	China	(a) 6.94/Pc (b) 5.20/Pc (c) 2.61/Pc (d) 1.30/Pc
				Malaysia, Thailand, Indonesia, Korea, Taiwan	(a) 8.32/Pc (b) 6.24/Pc (c) 3.12/Pc (d) 1.55/Pc
				Japan	(a) 11.58/Pc (b) 8.69/Pc (c) 4.34/Pc (d) 2.16/Pc
				Europe	(a) 12.80/Pc (b) 9.60/Pc (c) 4.80/Pc (d) 2.40/Pc

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				Others	(a) 8.32/Pc (b) 6.24/Pc (c) 3.12/Pc (d) 1.55/Pc
(iv)	Camshaft (i) Three Cylinder (ii) Four Cylinder (iii) Six Cylinder	8483.1019	8483.1019.1000	China	(i) 5.28/pc (ii) 6.59/pc (iii) 10.55/pc (Assess not below 2.60/Kg)
				Malaysia, Thailand, Indonesia, Korea, Taiwan	(i) 6.23/pc (ii) 7.84/pc (iii) 12.66/pc (Assess not below 3.06/Kg)
				Japan	(i) 7.47/pc (ii) 9.41/pc (iii) 15.19/pc (Assess not below 4.14/Kg)
				Europe	(i) 8.96/pc (ii) 11.31/pc (iii) 18.22/pc (Assess not below 4.48/Kg)
				Others	(i) 6.23/pc (ii) 7.84/pc (iii) 12.66/pc (Assess not below 3.06/Kg)
(v)	Crankshaft (i) Three Cylinder (ii) Four Cylinder (iii) Six Cylinder	8483.1019	8483.1019.1100	China	(i) 12.32/pc (ii) 15.40/pc (iii) 24.64/pc (Assess not below 2.60/Kg)
				Malaysia, Thailand, Indonesia, Korea, Taiwan	(i) 14.78/pc (ii) 18.48/pc (iii) 29.57/pc (Assess not below 3.06/Kg)
				Japan	(i) 17.75/pc (ii) 22.18/pc (iii) 35.48/pc (Assess not below 4.14/Kg)
				Europe	(i) 21.28/pc (ii) 26.60/pc (iii) 42.56/pc (Assess not below 4.48/Kg)
				Others	(i) 14.78/pc (ii) 18.48/pc (iii) 29.57/pc (Assess not below 3.05/Kg)

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(vi)	Spark Plug (i) Iridium Tipped Spark Plug (ii) Non-Iridium Carbon Tipped Spark Plug	8511.1000	8511.1000.1000	China	(i) 4.00/pc (ii) 0.35/pc
				Malaysia, Thailand, Indonesia, Korea, Taiwan	(i) 4.05/pc (ii) 0.40/pc
				Japan	(i) 5.20/pc (ii) 0.50/pc
				Europe	(i) 5.20/pc (ii) 0.80/pc
				Others	(i) 4.05/pc (ii) 0.40/pc
(vii)	Lamps Light Lenses (Front / Back) (i) Single (ii) Double (a) weighing above 1.5 kgs (b) weighing above 1 kg to 1.5 kgs (c) 501 gms to 1 kg (d) 251 gms to 500 gms (e) weighing up to 250 gms	8512.2010 8512.2020 8512.2090	8512.2010.1000 8512.2020.1000 8512.2090.1000	China	(a) (i) 6.60/pc (ii) 9.90/pc (b) (i) 2.20/pc (ii) 3.30/pc (c) (i) 1.10/pc (ii) 1.32/pc (d) (i) 0.75/pc (ii) 0.97/pc (e) (i) 0.44/pc (ii) 0.57/pc
				Malaysia, Thailand, Indonesia, Korea, Taiwan	(a) (i) 7.26/pc (ii) 10.89/pc (b) (i) 2.42/pc (ii) 3.63/pc (c) (i) 1.21/pc (ii) 1.45/pc (d) (i) 0.83/pc (ii) 1.07/pc (e) (i) 0.48/pc (ii) 0.63/pc
				Japan	(a) (i) 7.99/pc (ii) 12.06/pc (b) (i) 2.66/pc (ii) 3.99/pc (c) (i) 1.33/pc (ii) 1.60/pc (d) (i) 0.90/pc (ii) 1.18/pc (e) (i) 0.53/pc (ii) 0.69/pc
				Europe	(a) (i) 8.69/pc (ii) 13.20/pc (b) (i) 2.93/pc (ii) 4.39/pc (c) (i) 1.46/pc (ii) 1.75/pc (d) (i) 0.99/pc (ii) 1.30/pc (e) (i) 0.58/pc (ii) 0.76/pc

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				Others	(a) (i) 7.26/pc (ii) 10.89/pc (b) (i) 2.42/pc (ii) 3.63/pc (c) (i) 1.21/pc (ii) 1.45/pc (d) (i) 0.83/pc (ii) 1.07/pc (e) (i) 0.48/pc (ii) 0.63/pc
(viii)	Sealed Beam (i) 5 inch round (ii) 5 inch square (iii) 7 inch round (iv) 7 inch square	8539.1000	8539.1000.1000	China	(i) 0.54/pc (ii) 0.60/pc (iii) 0.66/pc (iv) 0.72/pc
				Malaysia, Thailand, Indonesia, Korea, Taiwan	(i) 0.62/pc (ii) 0.68/pc (iii) 0.76/pc (iv) 0.83/pc
				Japan	(i) 0.68/pc (ii) 0.78/pc (iii) 0.86/pc (iv) 0.95/pc
				Europe	(i) 0.78/pc (ii) 0.90/pc (iii) 1.00/pc (iv) 1.09/pc
				Others	(i) 0.62/pc (ii) 0.68/pc (iii) 0.76/pc (iv) 0.83/pc
(ix)	Oil Filter a) Weighing above 1 Kg b) Weighing from501grams to 1 Kg c) Weighing from251grams to 500 grams d) Weighing up to 250 grams	8421.2310 8421.2390	8421.2310.1000 8421.2390.1000	China	(a) 2.62/Pc (b) 1.97/Pc (c) 0.98/Pc (d) 0.65/Pc
				Malaysia, Thailand, Indonesia, Korea, Taiwan	(a) 3.15/Pc (b) 2.36/Pc (c) 1.17/Pc (d) 0.79/Pc
				Japan	(a) 3.94/Pc (b) 3.28/Pc (c) 1.65/Pc (d) 1.09/Pc
				Europe	(a) 4.84/Pc (b) 3.63/Pc (c) 1.82/Pc (d) 1.57/Pc
				Others	(a) 3.15/Pc (b) 2.36/Pc (c) 1.17/Pc (d) 0.79/Pc

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(x)	Fuel Filter a) Weighing above 200grams b) Weighing from 101grams to 200 grams c) Weighing from51grams to 100 grams d) Weighing up to 50 grams	8421.2310 8421.2390	8421.2310.1000 8421.2390.1000	China	(a) 0.69/Pc (b) 0.51/Pc (c) 0.26/Pc (d) 0.18/Pc
				Malaysia, Thailand, Indonesia, Korea, Taiwan	(a) 0.83/Pc (b) 0.62/Pc (c) 0.30/Pc (d) 0.21/Pc
				Japan	(a) 1.15/Pc (b) 0.72/Pc (c) 0.43/Pc (d) 0.29/Pc
				Europe	(a) 1.28/Pc (b) 0.96/Pc (c) 0.48/Pc (d) 0.32/Pc
				Others	(a) 0.83/Pc (b) 0.62/Pc (c) 0.30/Pc (d) 0.21/Pc
(xi)	Air Filter a) Weighing above 1 Kg b) Weighing from501grams to 1 Kg c) Weighing from251grams to 500 grams d) Weighing up to 250 grams	8421.3110 8421.3190	8421.3110.1000 8421.3190.1000	China	(a) 2.93/Pc (b) 2.20/Pc (c) 1.09/Pc (d) 0.73/Pc
				Malaysia, Thailand, Indonesia, Korea, Taiwan	(a) 3.51/Pc (b) 2.63/Pc (c) 1.31/Pc (d) 0.88/Pc
				Japan	(a) 4.89/Pc (b) 3.66/Pc (c) 1.84/Pc (d) 1.22/Pc
				Europe	(a) 5.40/Pc (b) 4.05/Pc (c) 2.03/Pc (d) 1.76/Pc
				Others	(a) 3.51/Pc (b) 2.63/Pc (c) 1.31/Pc (d) 0.88/Pc

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(2) Auto parts assessable on weight basis.

S.No.	Description	PCT Heading	PCT Heading	Origin	Customs Values (US$)
1	2	3	3	5	7
(i)	Piston Set	8409.9910	8409.9910.1000	China	3.34/Kg
				Malaysia, Thailand, Indonesia, Korea, Taiwan	4.16/Kg
				Japan	6.33/Kg
				Europe	6.90/Kg
				Others	4.16/Kg
(ii)	Ring Set	8409.9910	8409.9910.1100	China	11.00/Kg
				Malaysia, Thailand, Indonesia, Korea, Taiwan	12.65/Kg
				Japan	14.85/Kg
				Europe	16.50/Kg
				Others	12.65/Kg
(iii)	Liners	8409.9910	8409.9910.1200	China	3.13/Kg
	Engine Valves	8409.9020	8409.9020.1000		
		8409.9920	8409.9920.1000		
	Valve Tappers	8409.9930	8409.9930.1000		
	Valve Guide				
	Gasket	8484.1022	8484.1022.1000		
		8484.1029	8484.1029.1000		
		8413.3050	8413.3050.1000		
	Cylinder Head				
	Cylinder Block			Malaysia, Thailand, Indonesia, Korea, Taiwan	3.69/Kg
	Connecting Rod Bearings / Bushes	8483.0010	8483.0010.1000		
	Connecting Rods	8483.3090	8483.3090.1000	Japan	5.00/Kg
				Europe	5.40/Kg
				Others	3.69/Kg

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(iv)	Fuel Injection Pump Parts (e.g. Nozzle, Plungers/ Delivery Valve)	8413.3010 8413.3050	8413.3010.1000 8413.3050.1400	China	8.73/Kg
				Malaysia, Thailand, Indonesia, Korea, Taiwan	12.19/Kg
				Japan	17.48/Kg
				Europe	19.16/Kg
				Others	12.19/Kg
(v)	Other Engine Parts	8409.9930	8409.9930.1100	China	3.13/Kg
				Malaysia, Thailand, Indonesia, Korea, Taiwan	3.69/Kg
				Japan	5.00/Kg
				Europe	5.40/Kg
				Others	3.69/Kg
(b) Transmission Group.					
(i)	Clutch Disc	8483.6010 8708.9310 8708.9390	8483.6010.1000 8708.9310.1000 8708.9390.1000	China	3.00/Kg
	Clutch Cover				
	Gears	8708.4090	8708.4090.1000		
	Axle Shafts	8708.5010 8708.5020	8708.5010.1000 8708.5020.1000		
		8708.5090	8708.5090.1000	Malaysia, Thailand, Indonesia, Korea, Taiwan	3.36/Kg
	Universal Joints	8483.6092 8708.9990	8483.6092.1000 8708.9990.1000	Japan	4.05/Kg
				Europe	4.55/Kg
				Others	3.36/Kg

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(ii)	Ring Synchronizer	8409.9140	8409.9140.1000	China	5.73/Kg
				Malaysia, Thailand, Indonesia, Korea, Taiwan	7.50/Kg
				Japan	11.25/Kg
				Europe	12.50/Kg
				Others	7.50/Kg
(iii)	Other Transmission Parts	8708.4090	8708.4090.1100	China	3.13/Kg
				Malaysia, Thailand, Indonesia, Korea, Taiwan	3.50/Kg
				Japan	3.75/Kg
				Europe	4.74/Kg
				Others	3.50/Kg
(c) Brake Assembly Group..					
(i)	Brake Disc Pads Brake Shoe Brake Disc Rotor Brake Drums	6813.2020 8708.3010 8708.3020 8708.3031 8708.3032 8708.3039	6813.2020.1000 8708.3010.1000 8708.3020.1000 8708.3031.1000 8708.3032.1000 8708.3039.1000	China Malaysia, Thailand, Indonesia, Korea, Taiwan Japan Europe Others	2.28/Kg 2.73/Kg 3.80/Kg 4.18/Kg 2.73/Kg
(ii)	Other Brake Parts	8708.3010 8708.3020 8708.3031 8708.3039	8708.3010.1100 8708.3020.1100 8708.3031.1100 8708.3039.1100	China Malaysia, Thailand, Indonesia, Korea, Taiwan Japan Europe Others	2.28/Kg 2.73/Kg 3.80/Kg 4.18/Kg 2.73/Kg

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(d) Steering & Suspension Group.					
(i)	Tie Rod Ends	8708.5010	8708.5010.1100	China	2.93/Kg
		8708.9990	8708.9990.1100		
	Ball Joints			Malaysia, Thailand, Indonesia, Korea, Taiwan	3.51/Kg
	Rack End	8708.8010	8708.8010.1000		
		8708.8020	8708.8020.1000	Japan	3.78/Kg
	Suspension Arms	8708.8090	8708.8090.1000	Europe	5.12/Kg
				Others	3.51/Kg
(ii)	Shock Absorber (STURTS)	8708.8010	8708.8010.1100	China	3.00/KG
		8708.8020	8708.8020.1100	Malaysia, Thailand, Indonesia, Korea, Taiwan	3.20/KG
		8708.8090	8708.8090.1100	Japan	3.30/KG
				Europe	4.30/KG
				Others	3.20/KG
(iii)	Others Steering & Suspension Parts	8708.8010 8708.8020 8708.8090	8708.8010.1200 8708.8020.1200 8708.8090.1200	China	2.93/Kg
		8708.9410 8708.9490 8708.9990	8708.9410.1000 8708.9490.1000 8708.9990.1200	Malaysia, Thailand, Indonesia, Korea, Taiwan	3.51/Kg
				Japan	3.78/Kg
				Europe	5.12/Kg
				Others	3.51/Kg

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(e) Body Parts Group.					
(i)	Fender Bonnet / Head Front Grill Bumper Trunk Lid (Dikky) Doors	8708.2931 8708.2939 8708.1020 8413.1090	8708.2931.1000 8708.2939.1000 8708.1020.1000 8413.1090.1000	China	2.60/Kg
				Malaysia, Thailand, Indonesia, Korea, Taiwan	3.12/Kg
				Japan	4.34/Kg
				Europe	4.78/Kg
				Others	3.12/Kg
(ii)	Other Body Parts	8708.2939	8708.2939.1100	China	2.60/Kg
				Malaysia, Thailand, Indonesia, Korea, Taiwan	3.12/Kg
				Japan	4.34/Kg
				Europe	4.78/Kg
				Others	3.12/Kg
(f) Rubber Parts Group.					
(i)	Mounting Radiator Hoses	4016.9920 4016.9940 4009.1110 4009.1120 4009.1130 4009.2110 4009.2120 4009.2130 4009.3110	4016.9920.1000 4016.9940.1000 4009.1110.1000 4009.1120.1000 4009.1130.1000 4009.2110.1000 4009.2120.1000 4009.2130.1000 4009.3110.1000	China	2.71/Kg

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		4009.3120	4009.3120.1000		
		4009.3130	4009.3130.1000		
		4009.4110	4009.4110.1000		
		4009.4120	4009.4120.1000		
		4009.4130	4009.4130.1000		
	Bushing	8483.3010	8483.3010.1000		
	Weather Strips Rubber Oil Seals	4008.1110 4008.1910 4008.2110	4008.1110.1000 4008.1910.1000 4008.2110.1000	Malaysia, Thailand, Indonesia, Korea, Taiwan	3.25/Kg
		4008.2910	4008.2910.1000	Japan	4.31/Kg
				Europe	4.74/Kg
				Others	3.25/Kg
(ii)	Other Rubber Parts	4016.9940 8708.9990	4016.9940.1100 8708.9990.1300	China	2.71/Kg
				Malaysia, Thailand, Indonesia, Korea, Taiwan	3.25/Kg
				Japan	4.31/Kg
				Europe	4.74/Kg
				Others	3.25/Kg

8. 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.

9. **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 Section 25-A of the Customs Act, 1969.

10. **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.

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11. 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

12. ***This ruling supersedes of Valuation Ruling No.661 / 2014, dated 29-03-2014 and its amendments dated 04.04.2014, 29.08.2014 and 27.02.2015***

(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 (Appraisement), 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 One Customs & WeBOC database system and deleting Valuation Ruling No.661/2014 and its amendments dated 04.04.2014, 29.08.2014 and 27.02.2015from the system on the date of issue of this ruling.
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, Appraisement, 1st Floor, Custom House, Karachi.
21. Guard File.

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