



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.Misc/38/2007-VI

Dated.12-03-2012

AMENDMENT

Valuation Ruling No.341, dated 20-06-2011, was ordered to be revised by the Honourable Federal Tax Ombudsman, vide order dated 01-02-2012, in complaint No.496-500/Kh/Cust(247-251)/1259-1263/2011. Accordingly exercise under the rules and procedure was initiated and Valuation Ruling No.434, dated 20-02-2012, was issued. The importers strongly agitated against this Valuation Ruling on the grounds that whole sale price taken was not correct and secondly weight from only one sample was taken whereas different designs have different weights and hence this factor wrongly effected the overall calculations. They filed review application as well as approached F.T.O. office again.

2. The issue was again examined in the presence of all stakeholders. Market enquiry was again conducted weight and prices were jointly confirmed and observed that earlier prices taken were correct however, when multiple samples were weighed they showed that earlier weight taken was slightly incorrect.

3. Accordingly in exercise of powers conferred under sub-section (1) of Section 25A of the Customs Act, 1969, the Director of Customs Valuation has been pleased to direct that the following amendment shall be made in Valuation Ruling No.434, dated 20-02-2012, as under :-

In the ruling, under Para-3, the table and the guidelines given thereunder, shall be substituted by the following, namely :-



S.No.	Description	H.S. Code	Origin	Value determined (C&F)
(1)	(2)	(3)	(4)	(5)
01.	Nylon Tufted Carpet (Action/ Felt Back)	5703.2040 5703.2090	China, Saudi Arabia, Turkey, UAE & Iran	i) US\$ 2.13/SQM for carpets having weight of 1000 gms per square meter ii) If not covered under (i) above, value shall be assessed according to the following formula $\frac{\text{TOTAL NET WEIGHT}}{\text{TOTAL SQUARE METER}} \times 2.13 = \text{A.V. PER SQM}$
02.	Polypropylene Woven Carpet	5702.4290		
03.	Polypropylene Carpet Needle Punch/ret (polyester) Carpet (Felt)	5704.9000	China, Saudi Arabia, Turkey, UAE & Iran	i) US\$ 1.69/SQM for carpet having weight of 1000 gms per square meter ii) If not covered under (i) above, value shall be assessed according to the following formula $\frac{\text{TOTAL NET WEIGHT}}{\text{TOTAL SQUARE METER}} \times 1.69 = \text{A.V. PER SQM}$
04.	Polypropylene Tufted Carpet (Action Back)	5703.2040 5703.3090		
05.	Polyester Tufted Carpet (Action Back)	5703.3040 5703.3090	China, Saudi, Arabia, Turkey, UAE & Iran	i) US\$ 2.92/SQM for carpet having weight of 1000 gms per square meter ii) If not covered under (i) above, value shall be assessed according to the following formula $\frac{\text{TOTAL NET WEIGHT}}{\text{TOTAL SQUARE METER}} \times 2.92 = \text{A.V. PER SQM}$

- 25% enhancement on above values for USA, Europe & Japan origins.
- 7% enhancement on above values for centre piece Carpets of all origins.
- Certificate of origin from Manufacturer is required if imported from UAE.
- Nearest origin may be considered for assessment purpose if value of any country is not covered under this ruling.
- If description mentioned in the H.S. Code does not match with the description mentioned in this Valuation Ruling, description of the goods shall be confirmed for implementation purpose.

4. The above amendment shall deem to have been so made from the date of the above referred Valuation Ruling i.e. 20-02-2012.

Muhammad Tahir
(MUHAMMAD TAHIR)
DIRECTOR

Distribution

The Collectors of Customs, Model Customs Collectorates, Appraisement/ PaCCS/ Port Qasim / Preventive), Karachi/ Lahore/ Sambrial(Sialkot)/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.