

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 376

No. Misc/38/2007-VI

Dated 26-09-2011

Note:

i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.

ii) Review application against this valuation ruling may be filed before the Director General of Valuation under Section 23D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

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

Subject : Determination of Customs Values of "Domestic Sewing Machines" of Chinese origin, under Section 25A of the Customs Act, 1969.

Earlier Valuation Ruling on the subject was issued vide No. Misc/38/2007-VA, dated 19-09-2009. A considerable time has lapsed since issuance of said ruling and meanwhile international / domestic prices have registered a change; therefore, exercise for fresh determination of values was initiated and all the stakeholders were called in a meeting fixed for 21-05-2011, which was further adjourned to 06-06-2011, 20-06-2011 and finally on 21-09-2011. However, none except the representatives of M/s. Singer Pakistan Limited, appeared on the above date, though M/s. Hina Sewing Machine Co, Karachi, and M/s. Jehanzeb Ismail, submitted their written reply.

2. Written reply as well as verbal submissions of the stakeholders have been examined in the light of import data of the subject goods which indicates a rising trend in prices. Import data indicated that values for some of items could be based thereon; however, it did not provide a holistic criteria for all items. Therefore, market survey too was carried out in terms of Section 25(7) of the Customs Act, 1969, and prices were obtained via work-back method. Considering the results of import data analysis as well as worked back prices, as envisaged in terms of sub-section (5), (6) and (7) of Section 25 of



the Customs Act, 1969, the following C&F values have been determined under Section 25A of the Customs Act, 1969 :-

S.No.	Description of Goods	A.S. Code	Origin	C&F Customs Values
(1)	(2)	(3)	(4)	(5)
01.	Sewing Machine of household type, Ordinary in CHU Condition	8452.1090	China	US\$ 30.00/Unit
02.	Sewing Machine of household type, Zigzag in CBU Condition	8452.1090	China	US\$ 65.00/Unit
03.	Sewing Machine of household type, Ordinary in CKD condition	8452.1010	China	US\$ 27.53/Unit
04.	Sewing Machine of household type, Zigzag in CKD condition	8452.1010	China	US\$ 44.00/Unit
05.	Arm & Bed (Body) for Ordinary Machines	8452.4000	China	US\$ 1.72/Unit
06.	Arm & Bed (Body) for Zigzag Machines	8452.4000	China	US\$ 2.29/Unit

3. The aforesaid values are determined under Section 25A of the Customs Act, 1969, for implementation. All the clearance Collectories are advised to ensure the assessment of the goods as per above determined values. However, if the declared/ invoice value is higher, the same shall be applied for assessment purpose.


 (MUHAMMAD TAHIR)
 DIRECTOR

Copy for information to :-

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collector of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation-FBI, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBI, Karachi/ Lahore/ Islamabad.
8. The Commissioner, I.P. Division, RTO-I, (Coordinator, WeBOC RMS Development Team) Kamal Atta Turk Road, Income Tax Building, Karachi.
9. The Deputy Director (Hqrs), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PACC\$ database on the date of issue of this ruling.
10. Chair man (Valuation Committee), FPC&I, Federation House, Karachi.
11. Chair man (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
12. Karachi Customs Agents Group (KCA&G), Bohri Road, Karachi.
13. Guard File.



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.Misc/38/2007-VI

Dated 21-10-2011

CORRIGENDUM

In exercise of powers conferred by sub-section (1) of Section 25A of the Customs Act, 1969 (IV of 1969), the Director of Customs Valuation is pleased to direct that the following amendment shall be made in its Valuation Ruling No.376, dated 26-09-2011, namely;

" In the table under Para-2, against Serial Nos.5 & 6, in Column (5), for the words and figures "US\$ 1.72/Unit" and "US\$ 2.29/Unit", the words and figures "US\$ 1.72/Kg" and "US\$ 2.29/Kg" respectively, shall be substituted.

(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.

Copy for information to :-

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member(Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
- 6.. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Commissioner, I.P.Division, RTO-I, (Coordinator, WeBOC RMS Development Team) Kamal Atta Turk Road, Income Tax Building, Karachi.
9. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
10. Chairman (Valuation Committee), EPCC&I, Federation House, Karachi.
11. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
13. Guard File.