



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25A NO. 382

No.Misc/03/2011-VIB

Dated 6-10-2011

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.*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 25D 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 Collectrates, Appraisement/ PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore/ Sambrial (Sialkot)/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject : DETERMINATION OF CUSTOMS VALUE OF "MANICURE / PEDICURE" CHINA ORIGIN, H.S. CODE 8214.2000, UNDER SECTION 25A OF THE THE CUSTOMS ACT, 1969



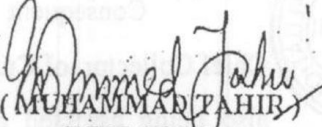
Consequent upon receipt of a list of twenty seven items forwarded by the Chief Collector of Customs (North) which were prone to underinvoicing and were also being assessed at different prices at different Customs Stations, an exercise for determination of Customs Values was undertaken in this Directorate General, keeping in view the prevailing price trend in the international market. In this regard a meeting was also held in this office on 27-04-2011 and it was decided to determine and notify the customs values of said item under Section 25A of the Customs Act, 1969.

2. Accordingly, an exercise, to determine fresh customs values, was initiated and meetings, with all stake holders, were convened on 22-06-2011, 12-07-2011 and finally on 20-08-2011, but neither any one attended nor any written reply was received from any of the stakeholders. Since issue cannot be kept pending indefinitely, therefore, it was taken up for determination as per law. It was noted that subject goods

were being assessed @ US\$ 0.80/Kg at MCC, PaCCS, Karachi and at US\$ 1.20/Kg at MCC, Lahore. The import data was retrieved which reflected an abnormal trend in declared and assessed values and was found to be unfit to serve as an effective tool to arrive at transaction value under Section 25(1), 25(5) & 25(6) of the Customs Act, 1969. Therefore, reliance was made on deductive valuation method as envisaged under Section 25(7) of the Customs Act, 1969, and the following customs values have been determined accordingly :-

S.No.	Description	H.S.Code	Origin	Customs Value (C&F)
(1)	(2)	(3)	(4)	(5)
01.	Manicure / Pedicure Set	8214.2000	China	US\$ 2.57/Box Set US\$ 9.52/Kg

3. The aforesaid values have been determined in exercise of powers under Section 25A of the Customs Act, 1969, for implementation by all the Clearance Collectorate. However if the invoice / declared value is higher, then such higher value shall be accepted in terms of Section 25 of the Customs Act, 1969.


(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 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. Syed Tanveer Ahmad, Coordinator, WeBOC RMS Development Team, 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), ,FPCC&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.