



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,

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

DETERMINATION OF CUSTOMS VALUES OF ARTIFICIAL JEWELLERY
UNDER SECTION 25-A OF CUSTOMS ACT, 1969.

(VALUATION RULING NO. 484/2012)

No. Misc/14/2005-V / 7752

Dated: 25th October 2012.

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of artificial jewellery are determined as follows:-

1. **Description of the valuation issue:** Customs values of artificial jewellery were earlier determined about ten months ago through valuation ruling No. 423 dated 01-02-2012 which was later amended on 16-02-2012. It was deemed appropriate to up date the ruling in order to bring it in line with latest price trend of artificial jewellery prevailing in the international export markets. This prompted an exercise to determine afresh the customs values of these goods.
2. **Methodology adopted to determine customs values.** Valuation methods given in section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue in hand in terms of section 25A (1) of the Act. Transactional value method provided in section 25(1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of section 25(2) was not available. Identical / similar goods value methods provided in section 25 (5) & (6) were examined for applicability to the valuation issue in the instant case. These methods furnished unreliable values and were not found applicable. Since the manufacturers' costs of producing the goods in question in the country of exportation were not available, Computed Value Method as provided in section 25(8) could not be applied for valuation of the aforesaid goods. Deductive Value Method was therefore the methodology adopted to determine customs values for artificial jewellery in this case.
3. **Evidence used to determine customs values.** Meetings were held with stakeholders to ascertain any admissible evidence of value for the assessment of artificial jewellery. The determination of customs values in this case necessitated




market survey and the evidence furnished by the application of Deductive Value Method was used to determine the following customs values for artificial jewellery of different origins.

4. Customs values determined Artificial jewellery hereinafter specified shall be assessed to duty / taxes on the customs values mentioned against them in the table below:

S. No	Description of goods	Specification of goods	PCT Heading	Proposed PCT for WeBOC	Origin	Custom Value: (US\$ /KG)
1	Artificial / Imitation jewellery	Electroplated, white/yellow, without stones / beads	7117.1900 7117.9000	7117.1900.1900 7117.9000.9000	China	2.50 (by sea) 4.40 (by air)
2	Artificial / Imitation jewellery	Electroplated, white/yellow, without stones / beads	7117.1900 7117.9000	7117.1900.2900 7117.9900.9900	Others origins	2.80 (by sea) 4.80 (by air)
3	Artificial / Imitation jewellery	Electroplated, white/yellow, with plastic and glass stones / beads	7117.1900 7117.9000	7117.1900.1900 7117.9000.9000	China	3.00 (by sea) 5.35 (by air)
4	Artificial / Imitation jewellery	Electroplated, white/yellow, with plastic and glass stones / beads	7117.1900 7117.9000	7117.1900.2900 7117.9900.9900	Other origins	3.30 (by sea) 5.75 (by air)
	Artificial / Imitation jewellery	Fancy electroplated, white/yellow, with crystal glass stones / beads	7117.1900 7117.9000	7117.1900.1900 7117.9000.9000	China	8.15 (by sea) 12.00 (by air)
	Artificial / Imitation jewellery	Fancy electroplated, white/yellow, with crystal glass stones / beads	7117.1900 7117.9000	7117.1900.2900 7117.9900.9900	Other origins	10.50 (by sea) 11.50 (by air)

5. **Validity of this Valuation Ruling:** The customs values determined in this Ruling shall continue to be the applicable customs values for the aforementioned goods till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the Ruling. *In cases where declared values are more than the customs values determined in the Ruling, or the differential between airfreight and sea freight, when taken into account, raises the customs values above those determined in this ruling, the concerned assessing officer shall apply such higher values in terms of section 25(I) of the Customs Act, 1969.*
6. **Remedies against this Valuation Ruling** The Customs Act, 1969 provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellant Tribunal, under section 194-A (1) (e) of the Customs Act, 1969.


(Dr. Zulfiqar Ahmad Malik)
Director

Copy for information to:-

- (1) S.A TO Chairman, F.B.R., Islamabad.
- (2) Member (Customs), F.B.R., Islamabad.
- (3) Chief Collectors of Customs (South), Custom House, Karachi.
- (4) Chief Collectors of Customs (North), Custom House, Islamabad.
- (5) Director General, Intelligence and Investigation, Islamabad.
- (6) Director General, Post Clearance Audit, Islamabad.
- (7) Director General Internal Audit, (Customs), Islamabad.
- (8) Director General, Customs Valuation, Custom House, Karachi.
- (9) Director, Intelligence and Investigation, Karachi / Lahore / Islamabad.
- (10) The Project Director WebOC, 11th Floor, Custom House, Karachi.
- (11) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & WebOC database on the date of issue of this ruling.
- (12) Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- (13) Chairman (Valuation Committee), KCC&I, Aikwan-e-Tijarat Road, Karachi.
- (14) Customs Revenue Audit, 8th Floor, Custom House, Karachi.
- (15) Karachi Customs Agents Group, Bohri Road, Karachi.
- (16) Guard File.