



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 / Sarnbrial / Faisalabad / Hyderabad / Quetta / Peshawar / Gawadar.

DETERMINATION OF CUSTOMS VALUES OF HAIR ACCESSORIES
UNDER SECTION 25-A OF CUSTOMS ACT, 1969.

(VALUATION RULING NO. 492/2012)

No. Misc/05/2012-VIIB

Dated: 15 November 2012

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs value of hair accessories is determined as follows:-

1. **Description of the valuation issue:** A reference was received from Collector, MCC Lahore for determination of customs value of hair accessories so far not covered under any valuation ruling. This prompted an exercise to determine the customs value 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 hair accessories in this case.
3. **Evidence used to determine custom values** Meetings were called with stakeholders to ascertain any admissible evidence of value for the assessment of hair accessories. 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 of hair accessories.



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

S. No.	Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Custom Value (US\$ /KG)
			9615.1100.1000		
1	Hair accessories made of Plastics/ ordinary Steel (excluding Stainless Steel)	9615.1100 9615.9020 9615.9090	9615.1100.1100 9615.9020.2100 9615.9090.9000	China	1.00
2	Hair accessories made of Plastics/ ordinary Steel (excluding Stainless Steel)	9615.1100 9615.9020 9615.9090	9615.1100.1900 9615.9020.2900 9615.9090.9000	Other origins	1.50

Note:- Exclusions, (i) Fancy hair accessories.
(ii) Electroplated with precious metal.



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, Aiwān-e-Tijarat Road, Karachi.
- (14) Customs Revenue Audit, 8th Floor, Custom House, Karachi.
- (15) Karachi Customs Agents Group, Bohri Road, Karachi.
- (16) Guard File.