



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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To,

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

**DETERMINATION OF CUSTOMS VALUE OF BLANKETS OF DIFFERENT QUALITIES  
AND VARIOUS ORIGINS UNDER SECTION 25-A OF CUSTOMS ACT, 1969**

(VALUATION RULING NO.507/2012)

No.Misc/19/2012-IVB

Dated: 20<sup>th</sup> December, 2012

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the customs values of Blankets of different qualities and various origins are determined as follows :-

1. **Description of the valuation issue** Since the earlier customs values of Blankets of different qualities and various origins were determined more than one year ago through Valuation Ruling No.Misc/12/2007-II, dated 15-09-2011, a re-determination of customs values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the customs values of Blankets of different qualities and various origins.
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 25-A (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 in terms of Section 25(7) of the Customs Act, 1969, was, therefore, the methodology adopted to determine customs values for Blankets of different qualities and various origins in this case.
3. **Evidence used to determine customs values -** Meetings were held with the Blanket Importers Association of Pakistan (BIAP). Evidence furnished by the application of deductive value method and market survey for the prices of Blankets was used to determine the following customs values of Blankets of different qualities and various origins.
4. **Customs values for Blankets of different qualities and various origins -** The Blankets of different qualities and various origins *hereinafter specified* shall be assessed to duty / taxes at the customs values given in the table below :-





| S. No. | Description   | PCT                    | Proposed PCT for WeBOC           | Origin      | C&F Customs Values<br>US\$/Kg<br>(Net Weight) |
|--------|---|------------------------|----------------------------------|-------------|---|
| (1)    | (2)   | (3)                    | (4)                              | (5)         | (6)   |
|        | Blankets  | 6301.1000              | 6301.4000.1000                   |             |   |
| 01.    | i) 100% Polyester Blankets                                      | 6301.4000<br>6301.9000 | 6301.4000.1100<br>6301.9000.1200 | China       | US\$ 2.30/Kg                                  |
|        | ii) Blended Blankets having predominance of Polyester by weight |                        |                                  | UAE / Korea | US\$ 2.61/Kg                                  |
|        |   |                        |                                  | Europe      | US\$ 3.45/Kg                                  |
| 02.    | i) 100% Acrylic Blankets  | 6301.4000<br>6301.9000 | 6301.4000.1100<br>6301.9000.1200 | China       | US\$ 2.80/Kg                                  |
|        | ii) Blended Blankets having predominance of Acrylic by weight   |                        |                                  | UAE / Korea | US\$ 3.28/Kg                                  |
|        |   |                        |                                  | Europe      | US\$ 4.30/Kg                                  |

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. The above values are inclusive of essential packing and shall be assessed on net weight basis. 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(1) 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, 7<sup>th</sup> 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 Appellate Tribunal under section 194-A (1) (c) of the Customs Act, 1969.

(Dr. Zulfiqar Ahmed Malik)  
Director

Copy for information to :-

- (1) S.A TO Chairman, F.B.R., Islamabad.
- (2) Member (Customs), F.B.R., Islamabad.
- (3) Chief Collector of Customs (South), Custom House, Karachi.
- (4) Chief Collector 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) Directors, Intelligence & Investigation-FBR, Karachi / Lahore / Islamabad.
- (10) The Project Director WeBOC, 11<sup>th</sup> 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, Aiwan-e-Tijarat Road, Karachi.
- (14) Customs Revenue Audit, 8<sup>th</sup> Floor, Custom House, Karachi.
- (15) Karachi Customs Agents Group, Bohri Road, Karachi.
- (16) Law Section, Customs Valuation, Custom House, Karachi.
- (17) Guard File.