



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 SHOE TACKS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

(VALUATION RULING NO. 509 / 2012)

No. Misc/12/2009-VI

Dated: 20th December, 2012.

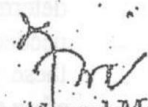
In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of Shoe Tacks are determined as follows:-

1. **Description of the valuation issue** Since the earlier customs value of Shoe Tacks determined vide Valuation Ruling No 190 dated 31-10-2009 was considerably old, it needed revision to reflect the current price trend prevailing in international market of these goods. This prompted an exercise to re-determine the customs values of the afore stated goods under section 25A of the Customs Act, 1969.
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. Besides, the data showed unrealistic prices with huge variation in prices, which was strange and were thus invalid. Identical / similar goods value methods provided in section 25 (5) & (6) was also not found applicable for determination of customs values for the same reason. Therefore, findings of enquiry as envisaged under section 25(7) of the Customs Act, 1969 had been adopted to determine custom values for Shoe Tacks in this case, which has indicated a price of US\$0.98/Kg.
3. **Evidence used to determine custom values** Meeting was held with stakeholders on 04-07-2012. Accordingly, evidence furnished and results of enquiry were used in and accordingly section 25(7) of the Customs Act, 1969 to determine the following customs values of the goods in question.
4. **Customs values for Shoe Tacks hereinafter specified** shall be assessed to duty / taxes on the customs values mentioned against them in the table below:



Description of goods	PCT Heading	Proposed PCT for WeBoC	Origin	Customs value
(1)	(2)	(3)	(4)	(5)
Shoe Tacks	7307.0020	7307.0020.1010	China	USD.98/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. 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 difference of freight between air transport and sea transport, when taken into account, raises the customs values above those determined in this Valuation 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) (c) 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 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) 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, Aiwan-e-Tijarat Road, Karachi.
- (14) Karachi Customs Agents Group, Bohri Road, Karachi.
- (15) Customs Revenue Audit, 8th floor, Custom House, Karachi.
- (16) Law Section, Customs Valuation, Custom House, Karachi.
- (17) Guard File.