



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,

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

DETERMINATION OF CUSTOMS VALUE OF MULTI HEAD EMBROIDERY
MACHINES UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.552/2013)

No.Misc/12/2011-VII

Dated: 30th April, 2013

In exercise of the powers conferred under section 25A of the Customs Act, 1969, the customs values of Multi Head Embroidery Machines are determined as follows :-

1. Description of the valuation issue - Since the earlier customs values of Multi Head Embroidery Machines were determined more than one and half years ago through Valuation Ruling No. 357 dated 23.07.2011, exercise was undertaken for re-determination of customs values of these goods to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the customs value of the 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. Identical / similar goods value methods provided in section 25(5) and (6) were examined for applicability to the valuation issue in the instant case. These methods furnished values in accordance with the existing prices. As regard section 25(8) since the manufacturer's 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. Therefore, Similar and Identical Value Methods under section 25(5) & (6) of the Customs Act, 1969 were considered to be applicable to arrive at the customs values of Multi Head Embroidery Machines.



3. Evidence used to determine customs values - Meeting was held with the stakeholders on 12.02.2013 and 12.03.2013 and based upon input given, Identical and Similar goods Methods under section 25(5) & (6) of the Customs Act, 1969 were applied to determine the following customs values of the Multi Head Embroidery Machines.
4. Customs values for Multi Head Embroidery Machines - The Multi Head Embroidery Machines *hereinafter specified* of different origins shall be assessed to duty / taxes on the customs values given against them in the table below :-

S. No.	Description of goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values
(1)	(2)	(3)	(4)	(5)	(6)
1	MULTI HEAD EMBROIDERY MACHINE (FLAT) (only Chinese domestic/unknown brand)	8447.9010	8447.9010.1010	China	US\$9280/set.
	21 HEADS	8447.9010	8447.9010.1020		US\$9400/set
	22 HEADS	8447.9010	8447.9010.1030		US\$9645/set
	24 HEADS	8447.9010	8447.9010.1040		US\$11280/set
	28 HEADS	8447.9010	8447.9010.1050		US\$11850/set
	42 HEADS	8447.9010	8447.9010.1060		US\$12100/set
	44 HEADS	8447.9010	8447.9010.1070		US\$12780/set
	45 HEADS	8447.9010	8447.9010.1080		US\$14720/set
	56 HEADS				
2	MULTI HEAD EMBROIDERY MACHINE (SINGLE SEQUIN) (only Chinese domestic/unknown brand)	8447.9010	8447.9010.1090	China	US\$10285/set
	21 HEADS	8447.9010	8447.9010.1100		US\$10475/set
	22 HEADS	8447.9010	8447.9010.1110		US\$10845/set
	24 HEADS	8447.9010	8447.9010.1120		US\$12780/set
	28 HEADS	8447.9010	8447.9010.1130		US\$14200/set
	42 HEADS	8447.9010	8447.9010.1140		US\$14575/set
	44 HEADS	8447.9010	8447.9010.1150		US\$15655/set



	45 HEADS	8447.9010	8447.9010.1160		US\$17800/set
	56 HEADS				
3	MULTI-HEAD EMBROIDERY MACHINE (DOUBLE SEQUIN) (only Chinese domestic/unknown brand)	8447.9010	8447.9010.1170		US\$11295/set
	21 HEADS	8447.9010	8447.9010.1180		US\$11545/set
	22 HEADS	8447.9010	8447.9010.1190	China	US\$12045/set
	24 HEADS	8447.9010	8447.9010.1200		US\$14375/set
	28 HEADS				

5. **Validity of this Valuation Ruling.** The values determined in this Ruling shall continue to be the applicable customs values for relevant 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, the concerned assessing officers shall apply such higher values in terms of section 25(T) of the Customs Act, 1969. Moreover, in case of consignments imported by air, if the differential between air freight and sea freight, when taken into account, raises the customs values above those determined in this ruling, the concerned assessing officers 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, 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.


(Muhammad Javed Ghani)
Director

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