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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(Appraisement/Preventive) / Multan / Islamabad / Sambrial(Sialkot) / Faisalabad / Hyderabad / Quetta/Peshawar/Gawadar/Gilgit-Baltistan.

DETERMINATION OF CUSTOMS VALUES OF
KIT FOR 14"/17"/21" COLOUR TV SETS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

(VALUATION RULING NO.558/ 2013)

No. Misc/29/2011-VII

Dated: 10th June, 2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of Kits for 14"/17"/21" Colour TV Sets are determined as follows:-

1. **Description of the valuation issue** The earlier customs values of Kits for 14"/17"/21" Colour TV Sets were determined vide Valuation Ruling No 13 dated 11-01-2007. Requests were received to revise the same. This prompted an exercise to re-determine the customs values of the afore stated goods under section 25A of the Customs Act, 1969. In the process, the valuation of Cabinets of CRT TV (Front & Back TV Casing) was also included on a representation of the stakeholders.

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 also not found applicable for determination of the customs values due to unreliable values. Consequently, findings of market enquiry as envisaged under section 25(7) of the Customs Act, 1969 were adopted to determine custom values for Kits for 14"/17"/21" Colour TV Sets and Cabinets of CRT TV (Front & Back TV Casing) in this case.

3. **Evidence used to determine custom values** Meetings were held with stakeholders on 24-12-2012 & 20-03-2013. Accordingly, evidence furnished and results of joint enquiry were utilized in terms of section 25(7) of the Customs Act, 1969 to determine the following customs values of the goods in question.

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4. KITS FOR 14",17" & 21" COLOUR TV SETS AND CABINETS OF CRT TV 14",17" & 21" (FRONT & BACK TV CASING), 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
Kit for 14"/17" /21" Colour TV Sets with attachments namely; I.C., Capacitor, Diode, Fly Back Transformer, Resistor, All Components fully mounted & soldered, Accessories, Decosing Coil, Screw-Nut-Washer, Power Cord with Switch & Remote Control)	8529.9090	8529.9090.1000	China	US$5.57/Kit with specified attachments.
Cabinets of CRT TV 14",17",21" (Front & Back TV Casing)	8529.9090	8529.9090.1010	China	US$1.20/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, the concerned assessing officers shall apply such higher values in terms of section 25(I) 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(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.

(Muhammad Javed Ghani)
Director

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