



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

To,

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

DETERMINATION OF CUSTOM VALUES OF SUIT CASES (SOFT & HARD)  
IN ASSORTED SIZES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

(VALUATION RULING NO.567 / 2013.)

No. Misc/05/2010-III

Dated 03-07-2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values for 'suit cases (soft & hard in assorted sizes)' are determined as follows:

1. Description of the valuation issue - Customs values of 'suit cases soft & hard in assorted sizes' were earlier determined through Valuation Ruling No.297/ 2011 dated 12<sup>th</sup> March, 2011. Since the valuation ruling was considerably old, exercise for redetermination of customs values of in question goods was initiated.
2. Methodology adopted to determine customs values - Valuation methods given in section 25 of the Customs Act, 1969 were examined to ascertain which method was applicable to the valuation issue at hand in terms of section 25-A (1) of the Customs Act, 1969. 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. Subsequent valuation method i.e. identical/similar goods, as envisaged under section 25 (5) & (6) of the Customs Act, 1969, these could not be adopted for determination of customs values because the correct information was not available in respect of transactional value. Since the manufacturers data for producing the goods in the countries of exportation was not available, Computed Value Method provided in section 25 (8) was found inapplicable to determine customs values in the instant case. After examining all methods, only Deductive Valuation Method as provided in section 25 (7) of the Customs Act was found applicable and market inquiry methodology was adopted to determine customs values for 'suit cases soft & hard in assorted sizes' in this case.
3. Stakeholder's participation - Meetings were fixed with the stakeholders. No one, however, appeared nor was any reply was received. Independent market survey was thus conducted for the application of the Deductive Value Method to determine customs values of 'suit cases soft & hard in assorted sizes' in this case.





4. Customs values for 'suit cases (soft & hard in assorted sizes) - The 'suit cases (soft & hard in assorted sizes)' of China and Other origins *hereinafter specified* shall be assessed to duty / taxes on the customs values mentioned against them in the table below: -

S. No	Description of goods	Specification of goods	PCT code	Proposed PCT Code for WeBOC	Origin	Customs Value (US\$/Set)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Suit cases (soft & hard type in assorted sizes)		4202.1220	4202.1200.1100		
1.	Suit Cases Soft Type "Unbranded"	Five pieces per set Sizes 20", 24", 28", 30" & 32"	4202.1220	402.1200.1200	China	43
				4202.1200.1300	Others	52
		Four pieces per set Sizes 20", 24", 28" & 30"	4202.1220	4202.1200.1400	China	27
				4202.1200.1500	Others	33
		Three pieces per set Sizes 20", 24" & 28"	4202.1220	4202.1200.1600	China	18
				4202.1200.1700	Others	22
2.	Suit Cases Hard Type "Unbranded"	Five pieces per set Sizes 20", 24", 28", 30" & 32"	4202.1220	4202.1200.1800	China	52
				4202.1200.1900	Others	63
		Four pieces per set Sizes 20", 24", 28" & 30"	4202.1220	4202.1200.2000	China	38
				4202.1200.2100	Others	46
		Three pieces per set Sizes 20", 24" & 28"	4202.1220	4202.1200.2200	China	26
				4202.1200.2300	Others	32

Note:-

- (i) The values determined above shall be applicable in case the sizes of suit/trolley cases in the sets are slightly smaller or bigger than sizes mentioned above to the extent of 1-2 inches.
- (ii) Clearance. Collectorates are requested to ensure that aforementioned goods (i.e. suit/trolley cases of plastic or textile materials) are correctly described, cleared and classified.



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(1) of the Customs Act, 1969. Moreover, in cases of consignments imported by air, if the differential between air freight and sea freight, when taken in to account, raises the customs values above those determined in this ruling, the