



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

**DETERMINATION OF CUSTOMS VALUE OF RECHARGEABLE ELECTRIC
SHAVERS UNDER SECTION 25-A OF CUSTOMS ACT, 1969**

(VALUATION RULING NO.582 / 2013)

No. Misc/19/2013-VII

Dated: September 18, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the customs values of Rechargeable Electric Shavers are determined as follows :-

1. **Description of the valuation issue:** A reference was received from Model Customs Collectorate (Appraisement), Karachi regarding under invoicing in import of Rechargeable Electric Shavers. An exercise to determine the customs values of Rechargeable Electric Shavers under Section 25A of the Customs Act, 1969 was initiated in this Directorate.
2. **Method adopted to determine customs values:** Valuation methods given in section 25 of the Customs Act, 1969 were followed. Transaction value method as provided in sub-section (1) of section 25 was found inapplicable because requisite information was not available. Identical / similar goods valuation methods provided in sub-sections (5) & (6) of section 25 *ibid*, could not be followed because of considerable variation in declared values among various import values of subject goods. Consequently, findings of market enquiry as envisaged under sub-section 25 (7) of the Customs Act, 1969 were adopted to determine customs values for Rechargeable Electric Shavers in this case.
3. **Stakeholders' participation in determination of values:** Meetings were called with the stakeholders on 30-04-2013 and 11-06-2013. However, no one attended the meetings. Accordingly, results of market enquiry were followed in terms of sub-section (7) of section 25 of the Customs Act, 1969, to determine the following customs values of the goods in question.
4. **Customs values for Rechargeable Electric Shavers :-** Rechargeable Electric Shavers of all origins *hereinafter specified* shall be assessed to duty / taxes on the customs values given against them in the Table below :-



Description of goods	PCT Code	Proposed PCT for WeBOC	Customs Values US\$/Pc (C&F)
(1)	(2)	(3)	(4)
<u>Rechargeable / Electric Shavers</u> <u>BRAND</u> <u>MODEL</u>			
PANASONIC ES-4036	8510.1000 8510.3000	8510.1000.1000 8510.3000.1000	24.00
PANASONIC ES-SA40	8510.1000 8510.3000	8510.1000.1100 8510.3000.1100	11.80
PANASONIC ER-206KK	8510.1000 8510.3000	8510.1000.1200 8510.3000.1200	7.30
PANASONIC ER-206K	8510.1000 8510.3000	8510.1000.1300 8510.3000.1300	5.45
PHILIPS HQ9080	8510.1000 8510.3000	8510.1000.1400 8510.3000.1400	46.50
PHILIPS AT890	8510.1000 8510.3000	8510.1000.1500 8510.3000.1500	37.60
PHILIPS PT730	8510.1000 8510.3000	8510.1000.1600 8510.3000.1600	32.60
PHILIPS HQ673 PHILIPS PT720	8510.1000 8510.3000	8510.1000.1700 8510.3000.1700	26.70
PHILIPS HQ132	8510.1000 8510.3000	8510.1000.1800 8510.3000.1800	10.00
PHILIPS HP6382/20	8510.1000 8510.3000	8510.1000.1900 8510.3000.1900	7.30
DING LING RF-608	8510.1000 8510.3000	8510.1000.2000 8510.3000.2000	4.00
BRAUN 2-Z40	8510.1000 8510.3000	8510.1000.2100 8510.3000.2100	9.00



5. In cases where declared/ Transaction values are higher than the customs value determined in this Ruling, the assessing officer shall apply those values in terms of sub-section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

6. **Validity of this Valuation Ruling:** The value determined vide this Ruling shall be the applicable customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of sub-section (1) or (3) of section 25 of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling:** A review petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the value given in the Ruling is applied by the concerned staff without fail.

(Suraiya Ahmed Butt)
Director

Copy to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director WeBOC, 11th Floor, Custom House, Karachi.
13. 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.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aikwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/19/2013-VII

Dated 03-01-2014

The Collectors of Customs, Model Customs Collectorate (Appraisement (East/West)/ Port Qasim/ Preventive), Karachi/ Lahore (Appraisement/ Preventive)/ Sambrial (Sialkot)/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar/ Gwadar/ Gilgit-Baltistan.

CORRIGENDUM No 882/2014

In view of various representations received in respect of Customs value of Rechargeable Electric Shavers vide Valuation Ruling No. 582/2013 dated 18.09.2013, the following amendment is made in the said Ruling in terms of Section 25A of the Customs Act, 1969:

"In the Table, the following new category shall be added :

(1)	(2)	(3)	(4)
Other unknown brands of Chinese origin	8510.1000 8510.3000	8510.1000.2200 8510.3000.2200	US\$2.50/pc

Suraiya Ahmed Butt
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Director

Copy for information to:-

- 1) S.A. to Chairman, F.B.R., Islamabad.
- 2) Member (Customs), F.B.R., Islamabad.
- 3) Director General, Customs Valuation, Custom House, Karachi.
- 4) Chief Collector of Customs (Appraisement), South, Custom House, Karachi.
- 5) Chief Collector of Customs (Enforcement), South, Custom House, Karachi.
- 6) Chief Collector of Customs (Central), Custom House, Lahore.
- 7) Chief Collector of Customs (North), Custom House, Islamabad.
- 8) Director General, Intelligence and Investigation, Islamabad.
- 9) Director General, Post Clearance Audit, Islamabad.
- 10) Director General Internal Audit, (Customs), Islamabad.
- 11) Directors, Intelligence & Investigation, Karachi/Lahore/ Islamabad/Peshawar/Gwadar/Faisalabad.
- 12) The Project Director Weboc, 11th Floor, Custom House, Karachi.
- 13) 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.
- 14) Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 15) Chairman (Valuation Committee), KCC&I, Aizwan-e-Tijarat Road, Karachi/Lahore.
- 16) Customs Revenue Audit, 8th floor, Custom House, Karachi.
- 17) Karachi Customs Agents Group, Bohri Road, Karachi.
- 18) Lahore Customs Agents Association, Dry Port, Moghulpura, Lahore.
- 19) Law Section, Customs Valuation, Custom House, Karachi.
- 20) Review Section, Custom Valuation, Karachi.
- 21) Guard File.