



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF VALVES
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.602 / 2013)

No. Misc/17/2013-VII/2998.

Dated: October 31, 2013

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

1. **Description of the valuation issue:** It was brought to the notice of this Directorate General by clearance Collectorate that Valves were being imported at under invoiced values. an exercise was initiated to determine the Customs values of the subject goods under Section 25-A of the Customs Act, 1969.
2. **Method adopted to determine customs values:** Valuation methods given in Section 25 of the Customs Act 1969 were followed. Transaction value method provided in Sub-Section (1) of Section 25 ibid was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were applied read with Sub-Section (9) of Section 25 of the Customs Act 1969. Model Customs Collectorate of Appraisement (East), Karachi also forwarded proposed values of Valves which are in conformity with the prices worked out by this Directorate General.
3. **Stakeholders' participation in determination of Customs values :** Meetings were fixed with stakeholders on 01-10-2013 and 04-10-2013.
4. **Customs Values for Valves :** Valves *hereinafter specified*, shall be assessed to duty / taxes on the Customs values mentioned against them in the Table below : -

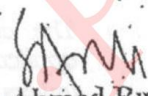


S.No.	Description of Goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Value US\$ per Kg (C&F)
1	2	3	4	5	6
01.	Valves (Brass) and Parts thereof	8481.1000	8481.1000.1000	China	7.50
		8481.2000	8481.2000.1000		
		8481.3000	8481.3000.1000		
		8481.4000	8481.4000.1000		
		8481.1000	8481.1000.1100	Other than China	9.75
		8481.2000	8481.2000.1100		
		8481.3000	8481.3000.1100		
		8481.4000	8481.4000.1100		
02.	Valves (Stainless Steel) and Parts thereof	8481.1000	8481.1000.1200	China	3.50
		8481.2000	8481.2000.1200		
		8481.3000	8481.3000.1200		
		8481.4000	8481.4000.1200		
		8481.1000	8481.1000.1300	Other than China	4.55
		8481.2000	8481.2000.1300		
		8481.3000	8481.3000.1300		
		8481.4000	8481.4000.1300		
03.	Valves (cast iron / carbon steel and) Parts thereof	8481.1000	8481.1000.1400	China	1.80
		8481.2000	8481.2000.1400		
		8481.3000	8481.3000.1400		
		8481.4000	8481.4000.1400		
		8481.1000	8481.1000.1500	Other than China	2.34
		8481.2000	8481.2000.1500		
		8481.3000	8481.3000.1500		
		8481.4000	8481.4000.1500		



5. In cases where declared/ transaction values are higher than the Customs value determined in this Ruling, the assessing officers 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 Valuation Ruling:** The values 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-Sections (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 values given in the Ruling are applied.


Suraiya Ahmed Butt
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, South (Appraisement), 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. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Valuation Ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-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.