



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors 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 VALUE OF ADAPTERS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.606 / 2013)

No.Misc/07/2013-VII

Dated: November 06, 2013

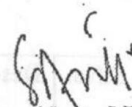
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs value of Adapters is determined as follows:-

1. **Description of the valuation issue:** A reference was received from erstwhile Model Custom Collectorate (PaCCS), Custom House, Karachi regarding under invoicing in import of Adapters. This prompted an exercise to determine the Customs values of the afore stated 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 was found inapplicable because requisite information was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 were also not found applicable due to unreliable and variable values. Consequently, findings of market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 were adopted to determine the Custom value for Adapters.
3. **Stakeholders' participation in determination of Customs values:** Meetings were convened with stakeholders on 20-09-2013 and 23-10-2013. However, no one attended the meetings.
4. **Customs Values for Adapters:** Adapters *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 Values (C&F) US\$ / Pc
(1)	(2)	(3)	(4)	(5)	(6)
01	Adapters	8504.4020 8504.4090	8504.4020.1100 8504.4090.1100	China	0.35
02	Adapter / Charger for Lap Top	8504.4020 8504.4090	8504.4020.1200 8504.4090.1200	China	8.32

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 this 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 without fail.


(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 (Appraisalment), 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/Gawadar/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, Aiwān-e-Tijarat Road, Karachi/LCC&I, Lahore.
- 16) Customs Revenue Audit, 8th floor, Custom House, Karachi.
- 17) Karachi Customs Agents Group, Bohri Road, Karachi.
- 18) Law Section, Customs Valuation, Custom House, Karachi.
- 19) Review Section, Custom Valuation, Karachi.
- 20) Guard File.

592



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/07/2013-VII

Dated: 12-12-2013

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

CORRIGENDUM
(VALUATION RULING NO. 606/2013)

In pursuance of Order in Review 365/2013 dated 09-12-2013, the following amendment is made in Valuation Ruling No.606/2013 dated 06-11-2013 in terms of Section 25A of the Customs Act, 1969:-

"In the existing Table, a new S.No 03 shall be inserted as under:-

S.No:	Description of goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs values C&F) US\$/pc
03	Unbranded Adapters /chargers (having no trade mark, brand name, logo, emblem, insignia or mark indicating identity or ownership)	8504.4020 8504.4090	8504.4020.1300 8504.4090.1300	China	3.05

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 (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. 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, Alwan-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.