



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUE OF "IRON AND STAINLESS STEEL
WIRE NET / MESH" UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.622 / 2013)

No.Misc/08/2013-VII

Dated: December 20, 2013

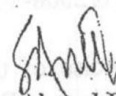
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Iron and Stainless Steel Wire Net / Mesh are determined as follows :-

1. **Description of the valuation issue:** A reference was received from the erstwhile Model Customs Collectorate (PaCCS), Karachi regarding under invoicing in import of Iron and Stainless Steel Wire Net / Mesh. An exercise to determine the Customs values of Iron and Stainless Steel Wire Net / Mesh 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 sufficient information required as per law was not available. Identical / similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 *ibid*, provided same reference values. Findings of market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 were adopted to determine Customs values for subject goods read with Sub-Section (9) of Section 25 of the Act *ibid*.
3. **Stakeholders' participation in determination of values:** Meetings were convened with the stakeholders on 04-07-2013, 30-07-2013 & 19-08-2013.
4. **Customs values for Iron and Stainless Steel Wire Net / Mesh :** Iron and Stainless Steel Wire Net / Mesh *hereinafter specified* shall be assessed to duty / taxes on the Customs values given against them in the Table below :-

S. #	Description	PCT Code	Proposed PCT for WeBOC	Origin	Determined Customs Values (C&F) USS / Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Iron Wire Net / Mesh	7314.4900	7314.4900.1000	China	0.80
2	Stainless Steel Wire Net / Mesh 50 Upto 150	7314.4900	7314.4900.1100	China	2.25
3	Stainless Steel Wire Net / Mesh 200 Upto 250	7314.4900	7314.4900.1200	China	4.50



5. In cases where declared/ Transaction values are higher than the Customs values 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 values determined vide this Ruling shall be the applicable Customs values 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-A 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 for information :-

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. Additional Director, Customs Valuation (Camp Office), Lahore.
14. 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.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. Guard File.