



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 VALUES OF CONTACT LENSES
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.633 / 2014)

No.Misc/12/2013-VIIIIB

Dated: 03-01-2014


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

- Background of the valuation issue:** It was brought to the notice of Directorate General of Customs Valuation by field formations that Contact Lenses were being imported at under-invoiced values, causing loss of revenue to Government exchequer. Therefore, an exercise to determine the Customs values of the subject goods under Section 25A of the Customs Act, 1969 was initiated.
- 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 sufficient information required under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 *ibid* were also not found applicable for determination of the Customs values 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 read with Sub-Section (9) of Section 25 *ibid* were adopted to determine Custom values for Contact Lenses.
- Stakeholders' participation in determination of Customs values:** Meetings were convened with stakeholders on 13-06-2013, 01-07-2013 and 28-10-2013.
- Customs values of Contact Lenses :** Contact Lenses, *hereinafter specified*, shall be assessed to duty/ taxes on Customs values mentioned against them in the Table below: -

Description of goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Values (C&F) USS/pair
(1)	(2)	(3)	(4)	(5)
Contact Lenses	9001.3000	9001.3000.1000	China	3.5
	9001.3000	9001.3000.1100	Korea	6.5
	9001.3000	9001.3000.1200	Indonesia, Singapore, UAE, USA UK	8.00



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-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 25D 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 by the concerned staff 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, South (Appraisalment), 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. 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.
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.