



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 KNOB & HANDLE DOOR LOCK,
DOOR HANDLE THUMBS ACTION LOCK (ENTRANCE LOCK) AND NIGHT
LATCH/RIM LOCK UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.697/ 2014)

No.Misc/01/2012-VI

Dated: October 02 , 2014

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Knob & Handle Door Lock, Door Handle Thumbs Action Lock (Entrance Lock) and Night Latch/Rim Lock are determined as follows:-

- 1. Background of the valuation issue:** The Customs value of Knob & Handle Door Lock/Door Handle Thumbs Action Lock (Entrance Lock) were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.499/2012 dated 30.11.2012. With a view to reflect the current prices prevailing in the international market of these items and also of Night Latch/Rim Lock, an exercise to determine the Customs values of the subject goods was taken up.
- 2. Method adopted to determine customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in section 25(1) was found inapplicable because requisite information required under the law was not available. Identical/similar goods value methods provided in sub-section (5) & (6) of section 25 ibid were examined but were found inapplicable due to variable and unreliable values. Market enquiry was conducted under Section 25(7) and as per findings of enquiry Deductive Value Method as provided under section 25(7) read with sub-section (9) of the Customs Act, 1969 was adopted to determine the Custom values for Knob & Handle Door Lock, Door Handle Thumbs Action Lock (Entrance Lock) and Night Latch/Rim Lock.
- 3. Stakeholders' participation in determination of customs values:** Meetings were held on 22.04.2014, 14.05.2014, 16.09.2014 & 25.09.2014 which were attended by relevant stakeholders and their views were sought regarding valuation of subject items.
- 4. Customs Values of Knob & Handle Door Lock, Door Handle Thumbs Action Lock (Entrance Lock) and Night Latch/Rim Lock:** Knob & Handle Door Lock, Door



Handle Thumbs Action Lock (Entrance Lock) and Night Latch/Rim Lock 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\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Iron or Non-Alloy Knob & Handle Door Lock (non-electric)	8301.3000 8301.4000	8301.3000.1000 8301.4000.1000	China	US\$ 1.40/kg
02.	Iron or Non-Alloy Door Handle Thumb Action Lock (Entrance Lock) (non-electric)	8301.4000	8301.4000.1100		US\$ 3.25/kg
03.	Iron or Non-Alloy Night Latch/Rim Lock (non-electric)	8301.4000	8301.4000.1200		US\$ 1.30/kg

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 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 25A of the Customs Act, 1969.
7. **Revision of the value determined vide this Valuation Ruling:** A revision 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 or the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately.
9. *This Valuation Ruling Supersedes Valuation Ruling No.499/2012 dated 30.11.2012.*


 (Abdul Rashid Sheikh)
 Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.

7. Director General, Intelligence and Investigation, Islamabad.
8. Director General, Post Clearance Audit, Islamabad.
9. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
10. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
11. Director, Customs Valuation, Custom House, Lahore.
12. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database and deleting Valuation Ruling No.499/2012 dated 30.11.2012
13. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
15. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisal, 1st floor, Custom House, Karachi.
21. Guard File.

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