



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

**DETERMINATION OF CUSTOMS VALUES OF CABLE/WIRE LOCK**  
**(H.S.CODE NO. 8301.4000) UNDER SECTION 25-A OF THE**  
**CUSTOMS ACT, 1969.**

(VALUATION RULING NO. 731/2015)

No. Misc/08/2009-VI

Dated: May 18, 2015

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

2. **Background of the valuation issue:** The Customs values of Cable/Wire Locks were determined under section 25-A of the Customs Act, 1969, vide Valuation Ruling No 647/2014 dated 24.03.2014, which were contested by the importers before the Customs Appellate Tribunal. In the final orders passed by the Honorable Tribunal vide Appeal No 176/CU/LB/2014 dated 30.12.2014, the aforesaid Ruling was set aside and case was remanded back for deciding the matter afresh. In compliance of these directions, proceedings to re-determine the Customs values of the subject goods were under taken. Concerned importers/stakeholders were also called for their input.

3. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations the same could not be relied upon. In the sequential order this office then conducted market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Stakeholder meetings were also conducted for their input and feedback. On-line values were also checked. All the information was analyzed and evaluated.



Customs values of Cable Wire Locks are determined under sub-section (9) of Section 25 of the Customs Act, 1969.

4. **Stakeholders' participation:** Meetings were held with stakeholders including the representatives of importers, and other stakeholders on 01.04.2015, for their input on the subject issue. In the meeting, all issues relating to Cable Wire Locks values including prices of different types and weights of locks were discussed in minor details. Importers of locks have agitated that enhancement of customs value per kg on account of heavy locks is not justified as values have been determined on the basis of weight and the difference is duly accounted for. On the other hand it was also observed that heavy locks are comparatively better in quality than light weight locks. All the participants agreed that Department may give due leverage to quality but the extent of enhancement at current VR is not justifiable.

5. **Customs values for Cable Wire Locks:** Cable Wire Locks *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values:-

Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values
<b>Cable / Wire Locks</b>				
Upto 150 grams	8301.4000	8301.4000.1000	China	1.25
From 151 to 250 grams		8301.4000.1100		1.35
Above 250 grams		8301.4000.1200		1.40
Upto 150 grams		8301.4000.1300	UAE, Taiwan,	1.40
From 151 to 250 grams		8301.4000.1400	Korea,	1.50
Above 250 grams		8301.4000.1500	Honk Kong	1.55
Upto 150 grams		8301.4000.1600	Europe, USA	1.85
From 151 to 250 grams		8301.4000.1700		2.00
Above 250 grams		8301.4000.1800		2.10

6. In cases where declared / transaction values are higher than the Customs values 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



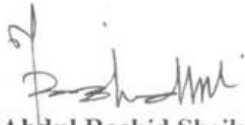
assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **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-A or section 24-D of the Customs Act, 1969.

8. **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 issuance of this Ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately for redressal.

10. **This Ruling supersedes Valuation Ruling No. 647/2014 dated 24.03.2014.**

  
(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 (Appraisalment), 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-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauje-Darya Road, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.