

GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

FBR

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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 Values of Viscose Fabrics  
Under section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 748/2015)

No. Misc/20/2014-IV 9043

Dated: June 15, 2015

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

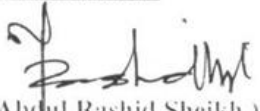
- Background of the valuation issue:** It was brought to the notice of Directorate General of Customs Valuation by various Collectorates that Viscose Fabrics were being imported at different values. Therefore, an exercise to determine the Customs values of the subject goods under Section 25-A of the 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 section 25 (1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods. In the sequential order this office then resorted to conduct a market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969 but the gathered information could not be exclusively relied on. Stakeholders meetings were also conducted for their input and feedback. On-line values were also checked. All the information was analyzed and evaluated. Sub-Section (9) of Section 25 of the Customs Act, 1969, was applied to arrive at the assessable Customs values.
- Stakeholders' participation in determination of Customs values:** Meetings were held with stakeholders including importers and representatives of trade bodies on 06-08-2014 & 20-08-2014 to discuss the issues related to the values of Viscose Fabrics. In the meeting the prices of basic raw material of the subject goods also came into consideration.
- Customs Values of Viscose Fabrics :** Viscose Fabrics *hereinafter specified*, shall be assessed to duty / taxes on the customs values mentioned against them in the Table :-



S.No.	Description of goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Values (C&F) USS / Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Viscose Fabrics	5516.1100 5516.1200 5516.1300 5516.1400	5516.1100.1000 5516.1200.1000 5516.1300.1000 5516.1400.1000	China	4.60
02.	Viscose Fabrics (Embroided)	5516.1100 5516.1200 5516.1300 5516.1400	5516.1100.1000 5516.1200.1000 5516.1300.1000 5516.1400.1000	China	5.30

5. 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.
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-A or section 25-D 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 issuance of this Ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
8. 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.

Note : Description also covers Ladies / Gents Viscose Fabric, Blended Fabric (85% Viscose & 15% Mercerized Cotton) 100% Viscose Rayon Fabric and More than 85% Artificial Staple Fiber (Viscose) Fabric"

  
 ( 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-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-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.
13. Deputy Director (IIQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in the system.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisal, 1<sup>st</sup> floor, Custom House, Karachi.
21. Guard File.