



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) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan/Exports (Karachi/ Port Qasim), Directorate General of Afghan Transit, Karachi.

Determination of Customs Values of Weighing Scales
Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1231/2017)

No. Misc/48/2017-VII

Dated: December 08, 2017

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

2. **Background of the valuation issue:** The customs values of Weighing Scales were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.1180/2017 dated 14.06.2017. Being aggrieved with the valuation ruling, some importers filed revision petitions under Section 25D of the Customs Act, 1969 before the Director General, Customs Valuation, Karachi. The Director General (Valuation) vide Order-in-Revision No.401/2017 dated 12.10.2017 remanded back the case to conduct comprehensive valuation exercise whereby the price variation due to capacity and other related aspects may be investigated thoroughly and to re-determine the customs values. Hence, an exercise was undertaken to determine the customs value of the subject goods under Section 25A of the Customs Act,

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meeting was scheduled on 07.11.2017. The meeting was attended by the importers as well as representatives of Lahore Chamber of Commerce & Industry, Lahore. All participants had been requested to submit the following documents:

- i. Invoices of imports during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during last three months showing the difference in price (excluding duty and taxes) to substantiate their contentions on values.

4. The meeting was attended by importers and representative from Lahore Chamber of Commerce and Industry, Lahore. The requisitioned documents were, however, not submitted by the participants. They contended that their declarations were correct and reflective of prices prevalent in the market.

5. **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 as per law. Identical / similar goods value methods provided in Section 25(5) & (6) were also not found helpful in determination of values due to wide variation in values. Consequently, market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted. Online prices were also obtained. All the information so gathered was evaluated and consequently, the customs values of Weighing Scales have been determined under Section 25(7) of the Customs Act, 1969.

6. **Customs values for Weighing Scales hereinafter specified** shall be assessed to duty/taxes at the following values: -

| S. No. | Description | PCT Heading | Proposed PCT for WeBoC | Origin | Customs Value (C&F) US\$/Pc |
|--------|--|-------------|------------------------|--|-----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 01 | Kitchen /Household Scale upto 5kg (Dial/ Non-digital) (Plastic Body) | 8423.1000 | 8423.1000.1000 | China | 2.00 |
| | | | 8423.1000.1100 | Korea/ Taiwan /Singapore/ Vietnam/Turkey | 2.60 |
| 02 | Electronic/ Digital Kitchen Scale/Household Scale upto 10 kg (Plastic Body/Stainless Steel / Tempered Glass) | 8423.1000 | 8423.1000.1200 | China | 4.50 |
| | | | 8423.1000.1300 | Korea/ Taiwan /Singapore/ Vietnam/Turkey | 5.85 |
| 03 | Commercial Scale (Desk top/ Table Scale Upto 40 kg | 8423.8100 | 8423.8100.1000 | China | 12.00 |
| | | 8423.8200 | 8423.8200.1000 | Korea/ Taiwan /Singapore/ Vietnam/Turkey | 15.6 |
| 04 | Commercial Scale upto 60 kg (Desk top/ Platform) | 8423.8200 | 8423.8200.1100 | China | 18.00 |
| | | | 8423.8200.1200 | Korea/ Taiwan /Singapore/ Vietnam/Turkey | 23.40 |
| 05 | Platform Scale upto 150 kg | 8423.8200 | 8423.8200.1300 | China | 32.00 |
| | | | 8423.8200.1400 | Korea/ Taiwan /Singapore/ Vietnam/Turkey | 41.60 |
| 06 | Platform Scale upto 300 kg | 8423.8200 | 8423.8200.1500 | China | 45.00 |
| | | | 8423.8200.1600 | Korea/ Taiwan /Singapore/ Vietnam/Turkey | 58.50 |
| 07 | Platform Scale upto 500kg | 8423.8200 | 8423.8200.1700 | China | 55.00 |
| | | | 8423.8200.1800 | Korea/ Taiwan /Singapore/ Vietnam/Turkey | 71.50 |
| 08 | Bathroom Scale Upto 150kg (Manual/Non Digital) | 8423.8200 | 8423.8200.1900 | China | 4.55 |
| | | | 8423.8200.2000 | Korea/ Taiwan /Singapore/ | 5.91 |



