



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

Determination of Customs Values of Thread Clippers, Scissors, Tailors' Shears Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO./ 2017)

No. Misc/10/2007-VI

12235

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Dated: December 13, 2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Thread Clippers, Scissors and Tailors' Shears are determined as follows: -

2. **Background of the valuation issue:** The customs values of Thread Clippers were determined vide Valuation Ruling No 527/2012 dated 31-12-2012. As the ruling was very old, and values in the international market has changed. Moreover, information from the clearance formations and clearance data indicated that besides thread clippers, scissors and tailors' shears were also being under-invoiced, therefore, an exercise was initiated to determine the customs values of afore-mentioned goods under Section 25-A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were scheduled on 09-11-2017 and 21-11-2017. The participants were requested to submit following documents before or during the stakeholders meetings.

- i) Invoice of Imports made during last three months showing factual value.
- ii) Websites, names and E-mail address of known foreign suppliers / manufacturers of the item in question through which the actual current value could be ascertained.
- iii) Copies of contracts made / LCs opened during the last three months showing the value of items in question.
- iv) Copies of Sales Tax paid invoices issued during last four months (excluding duty and taxes) to substantiate the contentions of the importers.

4. **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 in the declarations the same could not be relied upon exclusively. In the sequential order this office conducted market inquiries in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969.



The Customs values of Thread Clippers, Scissors, Tailors' Shears are determined under Sub-Section (7) of Section 25 of the Customs Act, 1969.

5. **Customs values for Thread Clippers, Scissors, Tailors' Shears:** Thread Clippers, Scissors, Tailors' Shears *hereinafter* specified shall be assessed to duty /taxes at the following Customs Values: -

S.No	Description	PCT Heading	Proposed PCT for WeBOC	Origin	Custom Value in C&F USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Thread Clipper weighing up to 50 grams.	8213.0000	8213.000.1000	China	5.93
2	Scissors, & tailors' shears and similar shears Weighing up to 100 grams.	8213.0000	8213.000.1100	China	6.70
3	Scissors, & tailors' shears and similar shears Weighing from 101 to 250 grams.	8213.0000	8213.000.1200	China	6.60
4	Scissors, & tailors' shears and similar shears Weighing above 250 grams.	8213.0000	8213.000.1300	China	6.50

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 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 issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

