



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 Qasim / Preventive, Karachi / Lahore ( Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan/Exports ( Karachi/ Port Qasim, Afghan Transit.

**Determination of Customs Values of Printers-II (HS Code 8443.3220, 8443.3210, 8443.3230 & 8443.3290) Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1244/2018)

No. Misc/21/2007-VII (Part-III) / 153

Dated: January 11, 2018

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

2. **Background of the valuation issue:** The customs values of printers of various brands were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.1222/2017 dated 10-11-2017. A revision petition under Section 25D of the Customs Act, 1969 was filed by M/s Americom Technology that values of Olivetti brand printers as mentioned in Table-E to the aforementioned valuation ruling are very high and may be rationalized as per prevailing international prices. On submission of the importer, the case was remanded back to the Director, Customs Valuation; vide Order-in Revision No. 422/2017 dated: 22.12.2017 for deciding it afresh on merit and in accordance with law after giving a fair opportunity of hearing to the applicant. Therefore, an exercise was initiated in terms of Section 25-A of the Customs Act, 1969 to determine customs values of Printers Olivetti brand afresh in the light of existing international market prices of Olivetti brand printers

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was scheduled on 11-01-2018. During the meeting the representative of Americom Technology submitted that Olivetti brand printer PR2 Plus is generally imported and specially used in financial institutions for their peculiar functions. They also submitted their invoices, banking documents, purchase agreement with the Principal, purchase orders with different banks and other relevant documents. They further explained that model no. Olivetti Printer PR2 as mentioned at Serial No. 1 to Table E of valuation Ruling No. 1222/2017 dated 10-11-2017 has been discontinued, and it will be appropriate if removed from the Ruling.

4. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Olivetti brand printers. 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 but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Olivetti brand printers have been determined under Section 25(7) of the Customs Act, 1969.

5. **Customs values for printers:** Customs values of Olivetti Brand printers hereinafter specified, shall be assessed to duty/taxes at the following Customs Values :-

**Table-E (Customs Values of Olivetti Brand Printers)**

S. No.	Description	PCT	Proposed PCT for WeBOC	Origin	Customs value US\$/per Pc
01	Olivetti Printer PR2 Plus	8443.3210 8443.3220 8443.3230 8443.3290	8443.3210.6900 8443.3220.6900 8443.3230.6900 8443.3290.6900	All origins	310

6. These printers are being manufactured in different places across the globe depending on economy of scale, regional supply chain and consumption in the specific market. However, due to brand loyalty, these are usually traded on the basis of brand name and specifications; therefore, it was considered prudent to base the values on "all origins" basis in the Ruling. The printers other than the ones specified in the ruling may be assessed under section 25 of the Customs Act, 1969. Disputes arising regarding values of printers not available in this ruling, if not resolved at Collectorate level, may be forwarded to this Directorate General for suitable advice.

7. 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 consignment imported by air, the assessing officer shall take into account the differential between the air freight and sea freight while applying the customs values in this ruling.

8. **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.

9. **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, 7<sup>th</sup> Floor, Custom House, Karachi. -

10. The Collectors of Customs may kindly ensure that the values given in this Valuation 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. Customs values determined in the ruling are for the description and specification as mentioned in this Valuation Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

11. ***This ruling supersedes Table-E to Valuation Ruling No.1222/2017 dated 10-11-2017.***

(Muhammad Iqbal Muneeb)  
Director

Copy for information to: -

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