



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) .

Determination of Customs Values of Electric Rechargeable Shaver
Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. ¹²⁹² /2018)

C.No.Misc/19/2013-VII ¹⁴⁵⁸

Dated: April 20, 2018

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

2. **Description of the valuation issue:** The customs values of electric rechargeable shaver were determined vide valuation ruling No.980/2016 dated 28.11.2016 A number of representations were received to determine the values of electric rechargeable shaver in accordance with the prevailing international prices. Therefore, an exercise was initiated to determine the customs values of Electric Rechargeable Shaver afresh under Section 25A of the Customs Act, 1969.

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meetings were held in this Directorate General. The representatives of importers appeared during the course of stakeholders meetings. Representatives of clearance collectorates also attended the meetings. The importers were requested to submit the following documents before or during the course of stakeholders' meetings to help in determination of customs values: -

- 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 four months showing the values of supplies (excluding duty and taxes) to substantiate their contentions.

4. During the course of meetings, the stakeholders submitted that the determined values of branded electric rechargeable shaver is on higher side and are not compatible with international market. They also submitted import documents, invoices and other relevant documents to substantiate their contentions. Certain importers asked for time to submit documents to substantiate their contentions but in spite of lapse of considerable time, no additional record has been furnished.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed sequentially. 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 Sub-Section (5) & (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. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969 was conducted which provided some reference values. Online values were also obtained. All the information so gathered was analyzed and evaluated. Keeping all the above in view, customs values of electric rechargeable shaver are determined under Sub-Section (7) of Section 25 of the Customs Act, 1969.

6. **Customs Values of Electric Rechargeable Shaver:** Electric Rechargeable Shaver specified in the **Annex-A** of this Ruling shall be assessed to duty/taxes on the Customs values given therein.

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 Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined in this Ruling.

8. **Validity of 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, before the Director General, Directorate General of Customs Valuation, 7th 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 the table above of this Ruling. HS Codes are mentioned for illustrative purpose 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 Valuation Ruling No. 980/2016 dated 28.11.2016.*


(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 (Appraisement), 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.
7. The Director General, Intelligence and Investigation, Islamabad.

8. The Director General, Post Clearance Audit, Islamabad.
9. The Director, Intelligence & Investigation, Karachi/ Lahore/ Islamabad/Quetta/Peshawer/Faisalabad.
10. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
11. The Director, Customs Valuation , Custom House, Lahore.
12. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, uploading this Valuation Ruling in One Customs & WeBOC database system and deleting VR No. 980/2016 dated 28.11.2016 from the System.
13. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. The Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
15. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
21. Guard File.

