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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 2044

No. Misc/11/2009 VIIB

Dated 05-04-2010

The Collectors of Customs, Model Customs Collectorates (Appraisal/PaCCS/Port Qasim/ Preventive), Karachi/ Lahore/ Sambrial/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

SUBJECT: DETERMINATION OF CUSTOMS VALUES OF BADMINTON RACKET, LAWN TENNIS RACKET & SQUASH RACKET UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

On receipt of a reference from Model Customs Collectorate Multan regarding determination of value of Badminton Racket, Lawn Tennis Racket and Squash Racket an exercise was undertaken. Meetings with all stakeholders were scheduled on 17-11-2009 & 01-04-2010. However, no one attended.

2. Import data was analyzed. The data indicated that complete description for Badminton Rackets, Lawn Tennis and Squash was not declared by the importers which constituted the basic requirements for the Valuation of the goods. Therefore, transaction value could not be accepted as true values under section 25(1), 25(5) and 25(6) of the Customs Act, 1969. Therefore reliance has been made on Deductive Value Method as envisaged under section 25(7) for the valuation of the imported goods. The market inquiry shows that there are four major brands i.e Head, Yonex, Dunlop and Wilson available in the market. The prices of Rackets vary due to quality of material used. Rackets made of Aluminium are cheaper as compared to Rackets made of Carbon Graphite (modulus graphite). Single piece rackets without guts are more expensive. On the basis of market inquiry, following customs values are determined under Section 25A of the Customs Act, 1969, for implementation:

S. No. (1)	Description of goods (2)	H.S Code (3)	Origin (4)	Customs Value (5)
1.	Tennis Racket (Full Aluminum)	9506.5100	China	US\$ 7.47/Unit
2.	Tennis Racket (Carbon Graphite)	9506.5100	China	US\$ 16.30/Unit
3.	Badminton Racket (Full Aluminum)	9506.5910	China	US\$ 2.76/Unit

(1)	(2)	(3)	(4)	(5)
4.	Badminton Racket (Carbon Graphite)	9506.5910	China	US\$ 12.00/Unit
5.	Squash Racket (Full Aluminium)	9506.5920	China	US\$ 6.21/Unit
6.	Squash Racket (Carbon Graphite)	9506.5920	China	US\$ 15.00/Unit

3. The aforesaid values are determined under Section 25A of the Customs Act, 1969, for implementation. The Collectorates are advised to ensure assessment on the aforesaid values which are inclusive of cost of essential packing. The aforesaid values shall remain valid till revised. However, if the declared / invoice value is higher the same shall be applied.

(MUHAMMAD IBRAHIM VIGHIO)
DIRECTOR

Copy for information to -

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling
9. Federation of Pakistan, Chambers of Commerce & Industry (FPCC&I), Karachi.
10. Karachi Chamber of Commerce & Industry (KCC&I), Karachi.
11. Karachi Customs Agents Group (KACAG), Bohri Road, Karachi
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