No.Misc/38/2007-VI

Dated 26-09-2011

RULING US25-A NO. 376

The Customs Value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revoked or rescinded by the competent authority.

Respective application against this valuation ruling may be filed before the Director General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

The Collectors of Customs: Model Customs Collectorate, Appraisement/ PaCCS/ Port Muhammad Bin Qasim Preventive, Karachi/ Lahore/ Sialkot/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar

Subject: Determination of Customs Values of "Domestic Sewing Machines" of Chinese origin under Section 25A of the Customs Act, 1969

Earlier Valuation Ruling on the subject was issued vide No. Misc/38/2007-VA, dated 19-09-2009. A considerable time has lapsed since issuance of said ruling and meanwhile international/domestic prices have registered a change, therefore, exercise for fresh determination of values was initiated and all the stakeholders were called in a meeting fixed for 21-05-2011, which was further adjourned to 05-06-2011, 20-06-2011 and finally on 21-09-2011. However, none except the representatives of M/s. Singer Pakistan Limited, appeared on the above date, though M/s. Hima Sewing Machine Co, Karachi, and M/s. Jehangir Ismail, submitted their written reply.

2. Written reply as well as verbal submissions of the stakeholders have been examined in the light of import data of the subject goods which indicates a rising trend in prices. Import data indicated that values for some of items could be based thereon however, it did not provide a holistic criteria for all items. Therefore, market survey too was carried out in terms of Section 25(7) of the Customs Act, 1969, and prices were obtained via work back method. Considering the results of import data analysis as well as worked back prices, as envisaged in terms of sub-section (5), (6) and (7) of Section 25 of
the Customs Act, 1969, the following C&F values have been determined under Section 25A of the Customs Act, 1969:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description of Goods</th>
<th>H.S.Code</th>
<th>Origin</th>
<th>C&amp;F Customs Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.</td>
<td>Sewing Machine, Ordinary in CHU Condition</td>
<td>8452.1090</td>
<td>China</td>
<td>US$ 30.00/Unit</td>
</tr>
<tr>
<td>02.</td>
<td>Sewing Machine, Zigzag in CBU Condition</td>
<td>8452.1090</td>
<td>China</td>
<td>US$ 65.00/Unit</td>
</tr>
<tr>
<td>03.</td>
<td>Sewing Machine, Ordinary in CKD condition</td>
<td>8452.1010</td>
<td>China</td>
<td>US$ 27.53/Unit</td>
</tr>
<tr>
<td>04.</td>
<td>Sewing Machine, Zigzag in CKD condition</td>
<td>8452.1010</td>
<td>China</td>
<td>US$ 44.00/Unit</td>
</tr>
<tr>
<td>05.</td>
<td>Arm &amp; Bed (Body) for Ordinary Matelases</td>
<td>8452.4000</td>
<td>China</td>
<td>US$ 1.72/Unit</td>
</tr>
<tr>
<td>06.</td>
<td>Arm &amp; Bed (Body) for Zigzag Machines</td>
<td>8452.4000</td>
<td>China</td>
<td>US$ 2.29/Unit</td>
</tr>
</tbody>
</table>

The aforesaid values are determined under Section 25A of the Customs Act, 1969, for implementation. All the clearance Collectories are advised to ensure the assessment of the goods as per above determined values. However, if the declared / invoice value is higher, the same shall be applied for assessment purpose.

Copy for information to:
1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collector of Customs (Nishatullah), Lahore / Karachi.
4. The Director General of Intelligence Investigation FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation FBR, Karachi / Lahore / Islamabad.
8. The Commissioner, I.P. Division, RTO-I, (Coordinator, WeBOC BMS Development Team)
10. The Deputy Director (HQs), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PCCS database on the date of issue of this ruling.
11. Chair man (Valuation Committee), ECO, Federation House, Karachi.
12. Chair man (Valuation Committee), KCC&I, Awan-e-Tijarat Road, Karachi.
13. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
CORRIGENDUM

In exercise of powers conferred by sub-section (1) of Section 25A of the Customs Act, 1969 (IV of 1969), the Director of Customs Valuation is pleased to direct that the following amendment shall be made in its Valuation Ruling No.376, dated 26-09-2011, namely;

"In the table under Para-2, against Serial Nos.5 & 6, in Column (5), for the words and figures "US$ 1.72/Unit" and "US$ 2.29/Unit", the words and figures "US$ 1.72/Kg" and "US$ 2.29/Kg" respectively, shall be substituted.

Distribution

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

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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-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Commissioner, I.P.Division, RTO-I, (Coordinator, WeBOC RMS Development Team) Kamal Atta Turk Road, Income Tax Building, Karachi.
9. 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.
10. Chairman (Valuation Committee), FPCCI & Federation House, Karachi.
11. Chairman (Valuation Committee), KCC&I, Abwan-e-Tijarat Road, Karachi.
12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.