GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,

The Collector of Customs, Model Customs Collectorates (Appraisement / PaCCS / Port Qasim / Preventive), Karachi / Lahore / Multan / Islamabad / Samnabat / Faisalabad / Hyderabad / Quetta/Peshawar/Gawadar.


(VALUATION RULING NO. 480 / 2012)


In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of unbranded zip sliders / zip runners are determined as follows:-

1. Description of the valuation issue: Since the earlier customs values of unbranded zip sliders / zip runners were determined more than one and half years ago through Valuation Ruling No. 280 dated 06-12-2010, a redetermination of custom values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the custom values of these goods.

2. Methodology adopted to determine customs values: Valuation methods given in section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue in hand in terms of section 25A (1) of the Act. Transactional value method provided in section 25(1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of section 25(2) 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. These methods furnished unreliable values and were not found applicable. Since the manufacturers' costs of producing the goods in question in the country of exportation were not available, Computed Value Method as provided in section 25(8) could not be applied for valuation of the aforesaid
goods. Deductive Value Method was therefore the methodology adopted to
determine customs values for unbranded zip sliders / zip runners in this case.

3. Evidence used to determine custom values: Meetings were held with
stakeholders on 12-03-2012, 09-04-2012 and 05-07-2012. Evidence furnished
by the application of Deductive Value Method was used to determine the
following customs values of the goods in question.

4. Customs values determined: Unbranded zip sliders/zip runners hereinafter
specified shall be assessed to duty/taxes on the customs values mentioned
against them in the table below;

TABLE
(ZIP SLIDERS / ZIP RUNNERS)

<table>
<thead>
<tr>
<th>S. No</th>
<th>Specification of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for</th>
<th>Origin</th>
<th>Custom Value (US$ per Kg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Zinc</td>
<td>9607.2000</td>
<td>9607.2000.1100</td>
<td>China</td>
<td>3.35</td>
</tr>
<tr>
<td>2</td>
<td>Zinc</td>
<td>9607.2000</td>
<td>9607.2000.1900</td>
<td>Other origins</td>
<td>3.51</td>
</tr>
<tr>
<td>4</td>
<td>Brass</td>
<td>9607.2000</td>
<td>9607.2000.1900</td>
<td>Other origins</td>
<td>6.52</td>
</tr>
<tr>
<td>5</td>
<td>Non magnetic steel</td>
<td>9607.2000</td>
<td>9607.2000.3100</td>
<td>China</td>
<td>2.74</td>
</tr>
<tr>
<td>6</td>
<td>Non magnetic steel</td>
<td>9607.2000</td>
<td>9607.2000.1900</td>
<td>Other origins</td>
<td>3.15</td>
</tr>
<tr>
<td>7</td>
<td>Magnetic steel</td>
<td>9607.2000</td>
<td>9607.2000.4100</td>
<td>China</td>
<td>2.00</td>
</tr>
<tr>
<td>8</td>
<td>Magnetic steel</td>
<td>9607.2000</td>
<td>9607.2000.1900</td>
<td>Other origins</td>
<td>2.50</td>
</tr>
</tbody>
</table>

5. Validity of this Valuation Ruling. The customs values determined in this
Ruling shall continue to be the applicable customs values for the
aforementioned goods till the time this Valuation Ruling is rescinded or
revised by the competent authority in terms of section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases were declared values are less than the customs values determined in the Ruling. In cases where declared values are more than the customs values determined in the Ruling, or the differential between airfreight and sea freight, when taken into account, raises the customs values above those determined in this ruling, the concerned assessing officer shall apply such higher values in terms of section 25(1) of the Customs Act, 1969.

6. Remedies against this Valuation Ruling  The Customs Act, 1969 provide efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellant Tribunal, under section 194-A (1) (e) of the Customs Act, 1969.

(Original Signature)
(Dr. Zulfiqar Ahmad Malik)
Director

Copy for information to:-

1. S.A TO Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Chief Collectors of Customs (South), Custom House, Karachi.
4. Chief Collectors of Customs (North), Custom House, Islamabad
5. Director General, Intelligence and Investigation, Islamabad.
6. Director General, Post Clearance Audit, Islamabad.
7. Director General Internal Audit, (Customs), Islamabad.
8. Director General, Customs Valuation, Custom House, Karachi.
9. Director, Intelligence and Investigation, Karachi / Lahore / Islamabad.
10. The Project Director WeboC, 11th Floor, Custom House, Karachi.
11. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & WeboC database on the date of issue of this ruling.
12. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
13. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
14. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
15. Karachi Customs Agents Group, Bohri Road, Karachi.