



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorate, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faşalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

DETERMINATION OF CUSTOMS VALUES OF MOTORCYCLE HELMETS
UNDER SECTION 25-A OF CUSTOMS ACT, 1969

(VALUATION RULING NO.578 / 2013)

No. Misc/07/2009-IV/V

Dated: September, 12, 2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of Motor Cycle Helmets are determined as follows :-

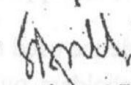
1. Description of the valuation issue : The Customs value of Motor Cycle Helmets was determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.342 dated 30-06-2011. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of the subject goods afresh was taken up.
2. Methods adopted to determine customs values: Valuation methods given in section 25 of the Customs Act, 1969 were followed. 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. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was also conducted and value so worked-back were taken up for value determination. Consequently, Deductive value method under Section 25(7) of the Customs Act, 1969, was applied to arrive at the Customs value of Motorcycle Helmets.
3. Evidence used to determine customs values : Meetings were held with the stakeholders on 16-06-2012, 16-07-2012, 22-02-2013, 18-06-2013 and 28-06-2013. Evidence furnished by the application of Deductive Value Method was used to determine the customs values of the goods in question.
4. Customs values determined : Motor Cycle Helmets *hereinafter specified* shall be assessed to duty / taxes on the customs values mentioned against them in the Table below :-



Description of goods	Specification of goods	PCT. Heading	Proposed PCT for WeBoc	Origin	Customs Value (US\$ per piece C&F)
(1)	(2)	(3)	(4)	(5)	(6)
Motor Cycle Helmets	(i) Half Face	6506.1000	6506.1000.1100	China	2.23
		6506.1000	6506.1000.1100	Other origins	2.50
	(ii) Full Face	6506.1000	6506.1000.1200	China	2.53
		6506.1000	6506.1000.1200	Other origins	3.19
	(iii) Cross Shaped	6506.1000	6506.1000.1300	China	7.10
		6506.1000	6506.1000.1300	Other origins	8.40



5. In cases where declared/ transaction values are higher than the customs value determined in this Ruling, the assessing officer shall apply those values in terms of sub-section (1) of section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the customs values determined in this Ruling.
6. **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 of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling:** A review 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.
8. This Ruling supersedes Valuation Ruling No. 342 dated 30-06-2011.


 (Suraiya Ahmed Butt)
 Director

Copy to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.