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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.

DETERMINATION OF CUSTOMS VALUES OF LOAD CELL ITEMS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.591 / 2013)

No.Misc/07/2013-VIIIIB

Dated: October 1, 2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, Customs values of Load Cells are determined as follows:

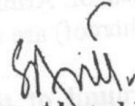
- Background of the valuation issue:** It was intimated to this Directorate General by field formations that Load Cells (PCT: 9031.8000) were being imported at under-invoiced values. Therefore, an exercise to determine the Customs values of the subject goods was initiated.
- Method adopted to determine Customs values:** Valuation methods given in section 25 of the Customs Act, 1969 were followed. Transaction value method provided in sub-section (1) of section 25 *ibid.* was found inapplicable because the requisite information as per law was not available. Identical / similar goods value methods provided in sub-section (5) & (6) of section 25 could not be applied due to unreliable and variable values. Market enquiry as envisaged under sub-section (7) of section 25 of the Customs Act, 1969, was conducted and values 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 Load Cell.
- Stakeholders' participation in determination of Customs values:** Meetings were held with stakeholders on 04-07-2013 and 01-08-2013 including representatives of trade bodies to discuss the current international values of subject goods.
- Customs values for Load Cells:** Load Cells *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values :-



S.NO	DESCRIPTION OF GOODS	PCT	PROPOSED FOR WEOC	ORIGIN	CUSTOMS VALUES (C&F) US\$ / PC
(1)	(2)	(3)	(4)	(5)	(6)
01	Load Cell (From 20 Kgs to 40 Kgs)	9031.8000	9031.8000.1000	China	5.87
02	Load Cell (From 41 to 100 Kgs)	9031.8000	9031.8000.1100	China	11.73
03	Load Cell (From 101 to 300 Kgs)	9031.8000	9031.8000.1200	China	17.60

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5. In cases where declared/ transaction values are higher than the Customs value determined in this Ruling, the assessing officers 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 values 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. The Collectors of Customs may kindly ensure that the values given in the Ruling are applied by the concerned staff without fail.


(Suraiya Ahmed Butt)
Director

Copy for information 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.
4. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.