



**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**CUSTOM HOUSE KARACHI**

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

**DETERMINATION OF CUSTOMS VALUES OF CABLE / WIRE LOCKS UNDER**  
**SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.647 / 2014

No. Misc/8/09-IV-C

Dated: March 24, 2014


In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Cable / Wire Locks of China origin are determined as follows :-

1. **Background of the valuation issue** : It was brought to the notice of this Directorate General by Directorate General of Intelligence & Investigation-FBR (Customs), Regional Office, Karachi that cable / wire locks classifiable under PCT heading No.8301.4000 were being assessed at variable values by clearance Collectorates and proposed to determine Customs values of the said goods under Section 25A of the Customs Act, 1969. Therefore, an exercise was conducted to determine the Customs values of the subject goods under Section 25A of the Customs Act, 1969 to reflect the actual prices prevailing in the international market.
2. **Method adopted to determine Customs values** : Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method in terms of Sub-Section (1) of Section 25 could not be applied because the requisite information required under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid could not be applied due to variable and unreliable values. Market enquiry in terms of Sub-Section (7) of Section 25 was conducted and results thereof were relied upon for determination of Customs values under Deducted Value Method read with Fall Back Method under Section 25(9) ibid.
3. **Stakeholders' participation in determination of Customs values** : Meetings were held with stakeholders on 29-01-2014, 18-02-2014 & 11-03-2014, which were attended by the concerned importers and representative of KCCI. The importers' view point was that the Market Inquiry should also include light weight cable locks mostly used in bicycles as these were of cheaper price and quality.
4. **Customs values of Cable / Wire Locks**: Cable / Wire Locks *hereinafter specified*, shall be assessed to duty / taxes on the Customs values mentioned against them in the Table below:-

S.No.	Description	Specification	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Values US\$/Per Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Cable / Wire Locks	Upto 150 Grams per Unit	8301.4000	8301.4000.1000	China	1.30
2	Cable / Wire Locks	From 151 to 300 Grams per Unit	8301.4000	8301.4000.1100	China	2.50



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 this Valuation Ruling:** The value 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-A 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, 7<sup>th</sup> Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.

  
( 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 (Appraisement), 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, 11<sup>th</sup> Floor, Custom House, Karachi.
13. Director, Customs Valuation, Custom House, Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8<sup>th</sup> Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement, 1<sup>st</sup> floor, Custom House, Karachi.
23. Guard File.