



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)/Multan/Islamabad/ Sambrial (Sialkot)/ Faisalabad /Hyderabad / Quetta/ Peshawar/Gawadar/ Gilgit-Baltistan

**DETERMINATION OF CUSTOMS VALUE OF SILK FABRIC SECTION 25-A
OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.648 / 2014

No. Misc/20/2013-IV

Dated: March 26, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Silk Fabrics are determined as follows :-

- Description of the valuation issue:** A reference was received from Model Customs Collectorate (Preventive), Lahore regarding under invoicing in import of Silk Fabrics. An exercise to determine the Customs values of Silk Fabrics under Section 25-A of the Customs Act, 1969 was initiated in this Directorate.
- Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method as provided in Sub-Section (1) of Section 25 was found inapplicable because requisite information as per law was not available. Identical / similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 *ibid*, could not be followed because of considerable variation in declared values among various import values of subject goods. Consequently, findings of market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 were adopted to determine Customs values for Silk Fabrics in this case.
- Stakeholders' participation in determination of values:** Meetings were called with the stakeholders on 25-11-2013 and 07-03-2014. However, no one attended the meetings. Accordingly, results of market enquiry were followed in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969, to determine the following Customs values of the goods in question.
- Customs values of Silk Fabrics :** Silk Fabrics of China origins *hereinafter specified* shall be assessed to duty / taxes on the Customs values given against them in the Table below :-




S.#	Description of Goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Textile Silk Fabric Crinkle	5007.1000 5007.2000 5007.9000	5007.1000.1010 5007.2000.1010 5007.9000.1010	China	11.50
2	Textile Silk Fabric Crinkle (Embroided)	5007.1000 5007.2000 5007.9000	5007.1000.1020 5007.2000.1020 5007.9000.1020	China	16.10
3	Textile Silk Fabric Tissue	5007.1000 5007.2000 5007.9000	5007.1000.1030 5007.2000.1030 5007.9000.1030	China	11.00
4	Textile Silk Fabric Tissue (Embroided)	5007.1000 5007.2000 5007.9000	5007.1000.1040 5007.2000.1040 5007.9000.1040	China	15.40
5.	Textile Silk Fabric Chiffon (Plain)	5007.1000 5007.2000 5007.9000	5007.1000.1050 5007.2000.1050 5007.9000.1050	China	11.00
6	Textile Silk Fabric Chiffon (Embroided)	5007.1000 5007.2000 5007.9000	5007.1000.1060 5007.2000.1060 5007.9000.1060	China	15.40
7	Textile Silk Fabric Chiffon Crinkle	5007.1000 5007.2000 5007.9000	5007.1000.1070 5007.2000.1070 5007.9000.1070	China	11.50
8	Textile Silk Fabric Chiffon Crinkle (Embroided)	5007.1000 5007.2000 5007.9000	5007.1000.1080 5007.2000.1080 5007.9000.1080	China	16.10
9	Textile Silk Fabric Chiffon Printed	5007.1000 5007.2000 5007.9000	5007.1000.1090 5007.2000.1090 5007.9000.1090	China	12.50
10	Textile Silk Fabric Chiffon Printed (Embroided)	5007.1000 5007.2000 5007.9000	5007.1000.1100 5007.2000.1100 5007.9000.1100	China	17.50
11	Textile Silk Fabric Grip/Wrought	5007.1000 5007.2000 5007.9000	5007.1000.1110 5007.2000.1110 5007.9000.1110	China	11.00
12	Textile Silk Fabric Grip/Wrought (Embroided)	5007.1000 5007.2000 5007.9000	5007.1000.1120 5007.2000.1120 5007.9000.1120	China	15.40

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 this 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-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, 7th 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 the 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 (Appraisalment), 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. Director, Customs Valuation, Custom House, Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for ensuring 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, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Custom House, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, Custom House, Karachi.
23. Guard File.