



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 VALUES OF USB DATA TRAVELER/ USB FLASH DRIVE UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 668/2014)

No.Misc/35/2013-VII

Dated: March 31, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values for USB Data Traveler/ USB Flash Drive are determined as follows:-

- Description of the valuation issue:** It was brought to the notice of Directorate General of Customs Valuation that USB Data Traveler/ USB Flash Drive were being imported at under-invoiced values. Therefore, an exercise to determine the Customs values of the subject goods under Section 25-A of the Customs Act, 1969 was initiated.
- Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because requisite information required under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 *ibid* were examined but not found valid due to variable and unreliable values. Market enquiry was thus conducted under Sub-Section (7) of Section 25 and findings of enquiry as provided under Sub-Section (7) of Section 25 read with Sub-Section (9) of Section 25 *ibid* were adopted to determine the Customs values for USB Data Traveler/ USB Flash Drive.
- Stakeholders' participation in determination of Customs values:** Meetings were convened with stakeholders on 09-01-2014 & 06-02-2014.
- Customs Values of USB Data Traveler/ USB Flash Drive:** USB Data Traveler/ USB Flash Drive *hereinafter specified*, shall be assessed to duty / taxes on the Customs values mentioned against them in the Table below: -



S.N o.	Description of goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Values (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
01.	USB Data Traveler / USB Flash Drive				
	UPTO 4 GB	8523.5190	8523.5190.1000	China	US\$1.00/Pc
	UPTO 6 GB	8523.5190	8523.5190.1100		US\$1.25/Pc
	UPTO 16 GB	8523.5190	8523.5190.1200		US\$1.75/Pc
	UPTO 32 GB	8523.5190	8523.5190.1300		US\$3.00/Pc
	UPTO 64 GB	8523.5190	8523.5190.1400		US\$8.00/Pc

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 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, 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 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 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, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
23. Guard File.