



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

**DETERMINATION OF CUSTOMS VALUES OF CONTACT LENSES (WITHOUT POWER)**  
**UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO.681/ 2014)**

No.Misc/12/2013-VIIIIB

Dated: September 03, 2014

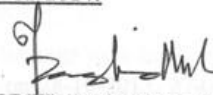
In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs values of Contact Lenses (without power) are determined as follows : -

1. **Background of the valuation issue :** The Customs values of Contact Lenses were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.633/2014 dated 03-01-2014. Importers filed Revision Petitions under Section 25-D of the Customs Act, 1969. The Director General after hearing the petitions issued Order-In-Revision No.31/2014 dated 28-03-2014 whereby the case was remanded to the Director, Customs Valuation, Karachi for re-examination the case for re-determination of Customs and issuance of fresh Valuation Ruling under Section 25A of the Customs Act, 1969 of the subject goods imported from China, Korea and other sources after affording opportunity of hearing to the petitioners and other stakeholders before finalizing a decision in accordance with law.
2. **Method adopted to determine Customs values :** The valuation methods envisaged under Section 25 of the Customs Act, 1969 were followed. Transaction value method as laid down vide Sub-Section (1) of Section 25 *ibid* was found inapplicable due to non-availability of the requisite and complete information as per law. Identical and similar goods valuation methods as provided under Sub-Sections (5) & (6) also could not be applied due to unreliable and variable values. Market enquiry as provided under Sub-Section (7) of Section 25 of the Customs Act, 1969, was also conducted alongwith representatives of MCC-Appraisement (East/West), MCC PMBQ and MCC Preventive (AFU), Karachi. Consequently deductive value method under Section 25(7) of the Customs Act, 1969 was applied to arrive at the Customs values of Contact Lenses (without power).
3. **Stakeholders' participation in determination of value:** Meetings were held with stakeholders including representatives of FPCC&I & KCC&I were held on 28-10-2013, 27-02-2014, 25-05-2014 and finally on 10-06-2014 to discuss the issue of goods and international values of Contact Lenses (without power).
4. **Customs values for Contact Lenses :** Contact Lenses (without power) *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values : -



S.No	Description of Goods	PCT Code	Proposed PCT for WeBOC	Customs Values for China Origin (US\$ / Pair)	Customs Values for Korea Origin (US\$ / Pair)	Customs Values for U.K. / U.S.A. Origins (US\$ / Pair)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01.	Contact Lenses (without power) 1-Day Disposable	9001.3000	9001.3000.1000	US\$ 0.50/Pair	US\$ 0.75/Pair	US\$ 0.90/Pair
02.	Contact Lenses (without power) Monthly to 3 Months Disposable	9001.3000	9001.3000.1100	US\$ 1.00/Pair	US\$ 1.50/Pair	US\$ 1.80/Pair
03.	Contact Lenses (without power) Yearly Disposable	9001.3000	9001.3000.1200	US\$ 2.00/Pair	US\$ 2.50/Pair	US\$ 3.00/Pair

5. In cases where declared 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-Section (1) or (3) of Section 25-A of the Customs Act, 1969.
7. **Revision of the value determined vide this Valuation Ruling:** A Revision 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 may kindly be brought to the notice of Directorate General immediately.
9. **This Ruling supersedes Valuation Ruling No.633/2014 dated 03-01-2014.**

  
 ( ABDUL RASHID SHEIKH )  
 DIRECTOR

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.