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

**DETERMINATION OF CUSTOMS VALUE OF FLEECE FABRIC
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 683/ 2014)

No. Misc/21/2013-IV

Dated: September 11, 2014

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

- Description of the valuation issue:** It was brought to the notice of the Directorate General of Customs Valuation that Fleece Fabric is being imported at under-invoiced values. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of the subject goods under Section 25A of the Customs Act, 1969 was initiated. Accordingly, the Customs values are determined as under Section 25A of the Customs Act, 1969.
- 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 was not available. Identical / similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 ibid was examined which provided reference values. Market enquiry under Deductive Value Method in terms of Section 25 (7) of the Customs Act, 1969 was also conducted. Consequently, Customs values of Fleece Fabric have been determined under Fall Back Method in terms of Section 25(9) of the Customs Act, 1969.
- Stakeholders' participation in determination of Customs values:** Meetings were held with the stakeholders on 14-06-2014, 02-09-2014 and 11-09-2014. The meetings were attended by representatives of KCCI, importers and officers from MCC Appraisement-East, Karachi.



4. **Customs values for Fleece Fabric :** Fleece Fabric of China origin *hereinafter specified* shall be assessed to duty / taxes on the Customs values given against them in the Table below :-

S. No.	Description of Goods	H. S. Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Polyester Polar Fleece Fabric (Plain)	6001.9290 6001.9990	6001.9290.1000 6001.9990.1000	China	3.10/kg
2	Polyester Polar Fleece Fabric (Printed)	6001.9290 6001.9990	6001.9290.1100 6001.9990.1100	China	3.30/kg
3	Sherpa Fleece Fabric	6001.9290 6001.9990	6001.9290.1200 6001.9990.1200	China	3.40/kg
4	Polyester Tricot Fleece Fabric (Plain)	6001.9290 6001.9990	6001.9290.1300 6001.9990.1300	China	3.00/kg
5	Polyester Fleece Fabric (Other Type)	6001.9290 6001.9990	6001.9290.1400 6001.9990.1400	China	3.40/kg
6	Cotton Fleece Fabric (Plain/Printed)	6001.9190	6001.9190.1000	China	5.00/kg

5. In cases where declared/ transaction values are higher than the Customs values 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-Section (1) or (3) of Section 25A 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 may kindly be brought to the notice of Directorate General immediately.


(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 (Appraisal), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.