



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

(VALUATION RULING NO. 688/ 2014

No. Misc/35/2013-VII

Dated: September 23, 2014

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

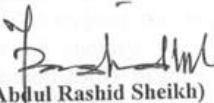
1. **Description of the valuation issue:** The Customs values of USB Data Traveler/USB Flash Drive/Memory Cards were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.668/2014 dated 31-03-2014. Aggrieved parties filed Revision Petitions under Section 25D of the Customs Act, 1969 before the Director General of Customs Valuation. Also representation was filed before the Director of Customs Valuation for revision of values. Therefore, exercise to re-determine the Customs values of the said goods afresh was initiated to reflect their current price trend.
2. **Method adopted to determine customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied to address the valuation issue at hand. Transaction value method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because required information under the law was not available. Identical / similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969 provided some reference values. Market enquiry was also conducted under Sub-Section (7) of Section 25 and findings of enquiry were considered. Consequently, Fall Back Method as envisaged under Section 25(9) of the Customs Act, 1969 was adopted to determine the Customs values for USB Data Traveler/USB Flash Drive/Memory Cards.
3. **Stakeholders' participation in determination of values:** Meetings with stakeholders were called for 19-08-2014 & 18-09-2014. Relevant stakeholders attended the meeting.
4. **Customs values for USB Data Traveler/USB Flash Drive/Memory Cards:** USB Data Traveler/USB Flash Drive/Memory Cards 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	PCT	Proposed PCT for WeBOC	Origin	Determined Customs Values(C&F)
(1)	(2)	(3)	(4)	(5)	(6)
01.	USB Data Traveler/USB Flash Drive/Memory Cards Upto 4GB	8523.5190 8523.5110	8523.5190.1000 8523.5110.1000	China	US\$ 0.80/pc

02.	USB Data Traveler/USB Flash Drive/Memory Cards Upto 8GB	8523.5190 8523.5110	8523.5190.1100 8523.5110.1100	China	US\$ 0.90/pc
03.	USB Data Traveler/USB Flash Drive/Memory Cards Upto 16GB	8523.5190 8523.5110	8523.5190.1200 8523.5110.1200	China	US\$ 1.10/pc
04.	USB Data Traveler/USB Flash Drive/Memory Cards Upto 32GB	8523.5190 8523.5110	8523.5190.1300 8523.5110.1300	China	US\$ 1.80/pc
05.	USB Data Traveler/USB Flash Drive/Memory Cards Upto 64GB	8523.5190 8523.5110	8523.5190.1400 8523.5110.1400	China	US\$ 4.00/pc

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. **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, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the value given in the Ruling is 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 :-

01. Member (Customs), F.B.R., Islamabad.
02. Director General, Customs Valuation, Custom House, Karachi.
03. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
04. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
05. Chief Collector of Customs (Central), Lahore.
06. Chief Collector of Customs (North), Islamabad.
07. Director General, Intelligence and Investigation, Islamabad.
08. Director General, Post Clearance Audit, Islamabad.
09. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
10. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
11. Additional Director, Customs Valuation (Camp Office), Lahore.
12. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting the Valuation Ruling No.668/2014, dated 31-03-2014 on the date of issue of this Ruling.