



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 Infusion Giving Set Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 741/ 2015)

No.Misc/08/2015-VIII(B) 18986

Dated: June 03, 2015

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

2. **Background of the valuation issue:** A complaint was received regarding under invoicing in the import of subject item and variation in the declarations filed with Customs. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of subject goods was taken up.
3. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act 1969, was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations the same could not be relied upon. In the sequential order this office then resorted to conduct a market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969 but the gathered information could not be exclusively relied on. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. Stakeholders meetings were also conducted for their input and feedback. On-line values were also checked. During the scrutiny of data and market survey, it has been observed that Infusion Giving Set is imported with and without Burette. All the information was analyzed and evaluated. Sub-Section (9) of Section 25 of the Customs Act, 1969, was applied to arrive at the assessable Customs values.
4. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders including importers, local manufacturers, and representatives of trade bodies on 02-06-2015 to discuss the current international prices of subject goods.
5. **Customs values for Infusion Giving Set:** Infusion Giving Set *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values :-



S. No.	Description of goods	PCT	Proposed PCT for WEBOC	Origin	Customs Values (C&F) US\$/set
(1)	(2)	(3)	(4)	(5)	(6)
01.	Infusion Giving Set without Burette	9018.3920	9018.3920.1000	China	0.055
			9018.3920.1100	Other Origins	0.060
02.	Infusion Giving Set with Burette		9018.3920.1200	China	0.25
			9018.3920.1300	Other Origins	0.30

6. In cases where declared / transaction values are higher than the Customs values 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.

7. **Validity of this 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 or section 25-D of the Customs Act, 1969.

8. **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 issuance of this Ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. 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 this Directorate General immediately for redressal.

  
 (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.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.