



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL 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) / Multan / Islamabad / Sambrial(Sialkot) / Faisalabad / Hyderabad / Quetta/ Peshawar/ Gawadar/ Gilgit-Baltistan

**DETERMINATION OF CUSTOMS VALUES OF LATEX/VINYL EXAMINATION & SURGICAL GLOVE H.S CODE 4015.1100, 4015.1900 UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 766 / 2015)

No.Misc/08/2015-III

19527

Dated : 12<sup>th</sup> Oct, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Latex/Vinyl Examination & Surgical Gloves are determined as follows:-

- 1. Description of the valuation issue:** It was brought to the notice of the Directorate General of Customs (Valuation), Karachi that value of Latex/Vinyl Examination & Surgical Gloves was being declared by the importers on lower side as compared to its normal value causing loss of revenue to the Government exchequer. Therefore, an exercise to determine the customs value of the subject goods under section 25A of the Customs Act, 1969 was initiated.
- 2. 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 variation the same could not be relied upon. Various online data sources were also referred to arrive at logical price determination. 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.
- 3. Stakeholders' participation in determination of customs values:** Meeting with the importers was held on 08.10.2015 to discuss the issues regarding valuation of subject items. After detailed discussion it was concluded to notify the value on the basis of survey conducted and market enquiries made .

4. **Customs Values of Latex/Vinyl Examination & Surgical Gloves hereinafter specified,** shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below:

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Value (C&F) USS / Kg
(1)	(2)	(3)	(4)	(5)	(6)
01	Latex Surgical Glove (Sterile)	4015.1100	4015.1100.1010	Malaysia/Indonesia/ Sri Lanka/Vietnam/ Thailand/China	3.60
02	Latex Examination Glove (Non Sterile)	4015.1900	4015.1900.1010		2.70
03	Vinyl Examination Glove (Non Sterile)	4015.1900	4015.1900.1020		2.00

5. 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 difference 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. **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.

  
 (Manzoor Hussain Memon)  
 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.