



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

Determination of Customs Values of Rechargeable Fans
Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 829/2016)

No. Misc/20/2015-VII

18718

Dated: April 11, 2016

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

2. **Background of the valuation issue:** The Customs values of rechargeable fans were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.457/2012 dated 22.05.201 which was set aside by Honourable Appellate Tribunal vide Order in Customs Appeal No. K-928/2015 dated 15-12-2015 filed by M/s Jewa Enterprises .Therefore, in compliance of Appellate Tribunal order , an exercise to determine the customs values of Rechargeable Fans afresh was undertaken by this Directorate General.

3. **Stakeholders' participation in determination of Customs values :** A meeting for the determination of customs values of Rechargeable Fans with stakeholders was held on 05-04-2016. Different stakeholders importers, representatives of Chamber of Commerce and Federation, besides clearance Collectorate including M/s. Jewa Enterprises were requested to participate in the meeting It was attended by Chairman, Pakistan Electric & Electronics Merchants Association and the importers to discuss the current international prices of Rechargeable Fans. The Chairman PEEMA and importers contended that the prices of rechargeable fans considerably reduced in the international market and a few number of importers import rechargeable fans as their use has been replaced by solar fans It is pertinent to mention that no representative of M/s. Jewa Enterprises presented in the meeting.

4. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs value of Rechargeable fan. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. It was also observed that major quantum of import of the subject goods was from China. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The prices of Rechargeable Fans were dependent upon sizes. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. Online values of subject goods were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of different sizes of Rechargeable Fans have been determined under Section 25(7) of the Customs Act, 1969.



5. **Customs values for Rechargeable Fans :** Customs Values of Rechargeable Fans *hereinafter specified* are proposed as under:-

S.No	Description of goods	PC Heading	Proposed PCT for WeBOC	Origin	Customs Value (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
01	Rechargeable Fan 8"	8414.5130	8414.5130.1010	China	US\$ 5.53/pc
02.	Rechargeable Fan 10"	8414.5130	8414.5130.1020	China	US\$ 7.60/pc
03	Rechargeable Fan 12"	8414.5130	8414.5130.1030	China	US\$ 9.50/pc
04.	Rechargeable Fan 14"	8414.5130	8414.5130.1040	China	US\$ 11.26/pc
05	Rechargeable Fan 16"	8414.5130	8414.5130.1050	China	US\$ 13.43/pc
06.	Rechargeable Fan 18"	8414.5130	8414.5130.1060	China	US\$ 18.20/pc
07	Rechargeable Fan 20"	8414.5130	8414.5130.1070	China	US\$ 22.02/pc

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 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 issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

09. 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.

10. ***This ruling supersedes Valuation Ruling No.457/ 2012, dated 22-05-2012.***


(Dr. Wasif Ali 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.