



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/Exports (Karachi/ Port Qasim, Afghan Transit.

Determination of Customs Values of Printers (HS Code 8443.3220, 8443.3210, 8443.3230 & 8443.3290) Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1337 / 2018)

No. Misc/21/2007-VII (Part-III) /1423

Dated: October 24, 2018

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

2. **Background of the Valuation Issue:** The customs values of printers of various brands were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.1222/2017 dated 10.11.2017 and 1244/2018 dated 11.01.2018. Representation were received from importers that certain new models of printers have been introduced but are not available in the Ruling, resultantly the same are being assessed and cleared at much lower values and requested to re-determine customs values of printers in line with current values available in the international market. Therefore, an exercise was initiated in terms of Section 25-A of the Customs Act, 1969 to determine customs values of printers afresh in the light of existing international market prices of different brands and models of printers.

3. **Stakeholders' Participation in Determination of Customs Values:** Meeting with stakeholders was scheduled on 09-08-2018 and 17-09-2018. The stakeholders were requested to furnish the following documents before or during the course of above said meetings:-

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- C. Copies of contracts made / LCs opened during the last three months showing the value of item in question.
- D. Copies of Sales Tax Invoices issued during last four months showing the values of supplies (excluding duty and taxes) to substantiate their contentions.

4. During the course of stakeholders meetings, M/s. ABM Data Systems (Private) Ltd and M/s Americom Technology were of the view that the values of printers were determined comprehensively, however, they need to be revised as the new models have been introduced in the market and are being imported; in support of their views, they submitted commercial invoices and sales tax record. No documents were submitted by other importers in this Directorate General on or even after the said scheduled meetings. Numerous surveys were conducted for determination of the customs values.

5. **Method Adopted to Determine Customs Values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of printers. 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. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. All the information so gathered



