



GOVERNMENT OF PAKISTAN

DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement East / West / Port Muhammad Bin Qasim / Export (Karachi / Port Qasim) / JIAP, Karachi / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement / Preventive) / Gawadar / Gilgit-Baltistan.

**Determination of Customs Values of Waist Belts (Artificial Leather Low-end Brands),
Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1417 /2019)

C. No. Misc/18/2017-III/12542

Dated: 2nd November, 2019

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Waist Belts (Artificial Leather Low-end Brands) are determined as follows:

2. **Background of the valuation issue:** Earlier Customs values of Waist Belts (Artificial Leather Low-end Brands) were determined through Valuation Ruling No. 1110/2017 dated 22-03-2017. The Federal Board of Revenue issued CGO No. 15/2019 & 17/2019 dated 13-09-2019 and 19-09-2019 respectively wherein Unit of Measurement (UOM) of a number of commodities including Waist Belts were changed for the purpose of assessment. Keeping in view the above facts, an exercise to determine the customs values of the subject goods from kilogram to per piece basis under section 25A of the Customs Act 1969.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was called on 30-10-2019 to discuss the current prices of the subject goods. No importer for the subject goods appeared for the meeting.

4. **Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because of non-submission of requested documents by any of the stakeholder and also because of wide variation in declared values. Identical / similar goods value method provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to determine Customs value of subject goods. In line with the statutory sequential order of Section 25 by using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969 this office then conducted several market surveys. Therefore, Customs values of (Waist Belts Artificial Leather Low-end Brands) were determined under Section 25(7) of the Customs Act, 1969.



5. **Customs values for (Waist Belts Artificial Leather Low-end Brands) hereinafter specified,** shall be assessed to duty and taxes at the following minimum Customs Values:

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) USS/Piece
(1)	(2)	(3)	(4)	(5)	(6)
1	Waist Belt (Artificial Leather Low-end Brands)	4203.3000	4203.3000.1000	China	0.80
2	Waist Belt (Artificial Leather Low-end Brands)		4203.3000.1100	Other Origins	0.92

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 and the same may be communicated to this Directorate General forthwith. 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:** This Valuation Ruling is appealable under the law and a revision petition may be filed against this Ruling, 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.

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 Directorate General immediately. The Custom values determined in the Valuation Ruling are for the descriptions and specifications as mentioned herein, HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or other certifications required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section of the Customs Act, 1969 or any other law in vogue therein.

10. **This ruling supersedes Valuation Ruling No.1110/2017 dated 22-03-2017.**


(Shafique Ahmad Latki)
Director