



The Collector of Customs, Model Customs Collectorates, Appraisalment and Facilitation (East / West) / Port Qasim / Enforcement and Compliance, JIAP Karachi / (Appraisalment and Facilitation / Enforcement and Compliance), Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisalment and Facilitation Peshawar / Gwadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim).

Determination of Customs Values of Glass Beads, Glass Beads Crystal/ Glass Chaton Beads Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1491/2020)

C.No. Misc/11/2009-V/5442.

Dated: 24-11-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Glass Beads, Glass Beads Crystal/ Glass Chaton Beads are determined as follows:-

2. **Background of the valuation issue:** Custom Values of Beads, Glass Beads Crystal/ Glass Chaton Beads were earlier determined vide Valuation Ruling No. 939/2016 dated 28.09.2016. The Valuation Ruling was over four years old and values of subject goods both in international and local markets have shown varying trends. Moreover, the EDE data of Chinese Export to Pakistan also indicated variations in value of Chinese Export values viz-a-viz Pakistani import values of Glass Beads, Glass Beads Crystal/ Glass Chaton Beads. Therefore, an exercise was undertaken by this Directorate General to revise the same according to trends prevailing in the current international/local market.

3. **Stakeholders' Participation in Determination of Customs Values:** Meetings were held with stakeholders on 19.10.2020 and 03.11.2020 to discuss the current international prices of subject items. All the stakeholders were requested to submit the following documents before or during the course of stakeholder's meetings:

- i. Copies of invoices of imports (including GDs, ER, PL, BL, & all related imported documents each GD-wise) during last one year showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last one year showing the value of item in question, each GD-wise.
- iv. Copies of Sales Tax Invoices issued during last one year showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers, each GD-wise.
- v. Latest price catalogue issued from manufacturer.

- vi. Manufacturer's discount schedule if any.
- vii. Copies of export GDs of manufacturer.

But neither anybody turned up to attend the meeting nor any adjournment was sought or documents submitted.

5. Method Adopted to Determine Customs Values: Valuation methods provided in Section 25 of the Customs Act, 1969, were duly applied in their regular sequential order to arrive at customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable because requisite information was not available as per law. The wide variation of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence, requisite information under law was not available to arrive at the transaction value. Therefore, identical/ similar goods value methods as provided in Sub-Sections (5) and (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case. The same provided some reference values but could not be exclusively and solely relied upon. In line with the statutory sequential order of Section 25, this office conducted market inquiries for (Deductive Value Method) under Sub-Section (7) of Section 25 of the Customs Act, 1969, which was found appropriate and was applied to arrive at assessable customs values of Beads, Glass Beads Crystal/ Glass Chaton Beads.

6. Customs Values of Beads, Glass Beads Crystal/ Glass Chaton Beads of China & other origins hereinafter specified shall be assessed to duty/taxes on the minimum Customs values mentioned against them in the Table below:



S.No	Description of Goods	H.S Code	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US \$/ kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Glass Beads up to No. 12/0	7018.1000	7018.1000.1000	China	1.44
2.	Glass Beads up to No. 12/0	7018.1000	7018.1000.1100	Other Origin	1.66
3.	Glass Beads No. 14/0	7018.1000	7018.1000.1200	China	1.86
4.	Glass Beads No. 14/0	7018.1000	7018.1000.1300	Other Origin	2.14
5.	Glass Beads No. 16/0	7018.1000	7018.1000.1400	China	2.24
6.	Glass Beads No. 16/0	7018.1000	7018.1000.1500	Other Origin	2.58
7.	Glass Beads Crystal Size 3 mm	7018.1000	7018.1000.1600	China	18.35
8.	Glass Beads Crystal Size 3 mm	7018.1000	7018.1000.1700	Other Origin	21.10
9.	Glass Beads Crystal Size 4 mm	7018.1000	7018.1000.1800	China	24.57
10.	Glass Beads Crystal Size 4 mm	7018.1000	7018.1000.1900	Other Origin	28.17

