



**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**CUSTOM HOUSE, KARACHI**  
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**The Collectors of Customs**, Collectorate of Customs, (Appraisement - West / Appraisement - East / Appraisement - Port Muhammad Bin Qasim / Enforcement JIAP / Export / Export PMBQ), Karachi / / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit - Baltistan / (Appraisement Enforcement), Peshawar / Enforcement, Dera Ismail Khan.

**DETERMINATION OF CUSTOMS VALUES OF COMMODE CHAIRS,**  
**CRUTCHES, WALKING STICKS UNDER SECTION 25A**  
**OF THE CUSTOMS ACT 1969**

**(VALUATION RULING NO 1578/2021)**

No.Misc/03/2021-IX/1016.

Dated:- 08-12-2021



In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of walkers, walking sticks, crutches and commode chairs are determined as follows: -

**2. Description of the valuation issue:** It was brought to notice of this Directorate General that the import data of different disability aid products reflects distortion because of differences in weight and pieces. The same matter was also referred by the Board vide its letter C.No. 3(2)S.Val & Audit/ 21 dated 11.11.2021 wherein this Directorate General was requested to consider determination of the customs value under Section 25A of the Customs Act, 1969. Accordingly, an exercise was initiated by this Directorate General to determine customs values of subject goods in terms of Section 25A *ibid*.

**3. Stakeholder's participation in determination of Customs values:** Meetings were held with stakeholders on 07-12-2021. Meetings were attended by different stakeholders including importers and representatives from trade bodies. All stakeholders had been requested to submit the following documents before or during the course of stakeholders' meetings:

- i. Invoices of imports during the last three months 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 three months showing the value of the item in question.
- iv. Copies of Sales Tax Invoices issued during the last four months showing the values of supplies (excluding duty and taxes) to substantiate their contentions.


**4.** The meeting was attended by Stakeholders and their points of view were heard in detail to arrive at custom values of subject goods. None of the importers submitted any documents in support of their contention. While some importers stressed the point of view



that custom values may be fixed by keeping in view the element of freight, import prices of raw materials and the values prevailing in the local and international market. Some of the stakeholders stated that subject goods are being declared and assessed on a very low side and there is a need to determine the custom value under section 25A for uniform assessment across the board.

**5. 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 *ibid* was found inapplicable because the requisite information under the law was not provided by the importers. 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 wide variations in the declarations the same could not be relied upon exclusively. In the sequential order this office conducted market inquiries in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Input and feedback by the participants during the Stakeholders' meetings were also considered. All the information so gathered was analyzed and evaluated. Keeping all the above in view, customs values of subject goods are determined under Sub-Section (7) of Section 25 of the Customs Act, 1969.

**6. Customs Values of Commode Chairs, Crutches, Walking Sticks *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	Proposed PCT for WBOC	Origin	Customs Value (C&F) (US\$/piece)
(1)	(2)	(3)	(4)	(5)	(6)
1	Commode Chair	9401.7900 9401.8000	9401.7900.1000 9401.8000.1000	China	7.50
2	Crutches/ Sticks	9021.1000 9021.9000	9021.1000.1000 9021.9000.1000		1.50
3	Walkers	9021.1000 9021.9000	9021.1000.1100 9021.9000.1100		2.60

**Note:** The Customs Value mentioned at column 6 of this table are per piece and not per pair/set.

7. 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 Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the customs values determined in this Ruling.


**8. 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 25A of the Customs Act, 1969.

**9. Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25D 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.

**10.** The Collectors of Customs may kindly ensure that the values given in this Valuation 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. Customs values determined in the ruling are for the description and specification as mentioned in the table above of this Ruling. HS Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification 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 15 of the Customs Act, 1969 or any other law in vogue therein.

  
(Syed Fawad Ali Shah)  
Director

Copy for information to: -

- 1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
- 4) The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
- 5) The Chief Collector of Customs (Central), Lahore.
- 6) The Chief Collector of Customs (North), Islamabad.
- 7) The Chief Collector of Customs, (Enforcement), Custom House, Quetta.
- 8) The Director General, Intelligence and Investigation-FBR, Islamabad.
- 9) The Director General, PCA& Internal Audit, Karachi.
- 10) The Director General, IOCO, Karachi
- 11) The Director General, Transit Trade, Custom House Karachi
- 12) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 13) The Director, Transit Trade, Custom House Karachi
- 14) The Director, Directorate of Customs Valuation, Lahore.
- 15) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 16) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 17) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 18) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 19) The Webmaster, Federal Board of Revenue, Islamabad.
- 20) Guard File.