



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI

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The Collectors of Customs, Collectorates of Customs (Appraisalment – West)/ (Appraisalment – East)/ Appraisalment – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi/Hyderabad /Gawadar, Quetta, Lahore (Appraisalment/Enforcement/AIIA, Appraisalment), Faisalabad (Appraisalment), Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisalment/Enforcement), Peshawar/Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

**DETERMINATION OF CUSTOMS VALUES OF BERETTA FIREARMS  
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

**(VALUATION RULING NO. 1731/2023)**

No. Misc/04/2021-IX /0076

Dated:- 19-01-2023

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

2. **Background of the valuation issue:** Earlier, the values of Beretta Firearms were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1591/2022 dated 19-01-2022. The customs values in existing Valuation Ruling are in US Dollars for which a representation was received from M/s Vision 2020, a franchise of M/s Beretta Pakistan, to convert the currency from US Dollars to Euros. Therefore, an exercise has been undertaken by this Directorate to determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meeting was convened on 05-01-2023 which was attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in the afore-referred meeting.

4. **Analysis / Exercise done to determine Customs values:** The stakeholders contended that customs values should be in Euros instead of US Dollars because weapons included in the Valuation Ruling are of Italian origin and are directly imported from OEM in Euros. In addition to that, values of the Beretta Firearms were re-visited in light of ninety (90) days' data.

5. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the 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 applicable in the light of available data / information, prices of raw material and international prices. On the basis of exercise conducted, the values of Beretta Firearms have been determined under sub-section (1), read with Section 25 (9) of the Customs Act, 1969.

6. **Customs values of Beretta Firearms:** Beretta Firearms hereinafter specified, shall be assessed to duty / taxes on the Customs values mentioned against them in the “Annex-A” (Sr.No.1 to 180 and page No. 1 to 8). **Note:** In all the aforementioned FOB values, the



actual sea or air freight, as the case may be, shall be added to arrive at the respective C&F value.


7. In cases, where declared 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, 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 its issuance, 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 the Valuation Ruling, for the given description of goods, are applied by the concerned assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in this ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

11. This ruling supersedes *Valuation Ruling No. 1591/2022 dated 19-01-2022*.

  
(Fayaz Rasool Maken)  
Director

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi/Lahore/Islamabad/Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.

- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Association, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.