



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF ZIPPER (LOW END BRANDS) IN CUT-TO-SIZE AND ROLLS UNDER SECTION 25A OF THE CUSTOMS ACT,1969.

(VALUATION RULING NO. 1742/2023)

No. Misc/07/2009-IX /123

Dated:-31-01-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Zipper (Low end brands) in Cut-to-Size and rolls are determined as follows:

2. **Background of the valuation issue:** Earlier, the values of Zipper (Low end brands) in Cut-to-Size and rolls were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1524/2021 dated 26-03-2021. The existing valuation ruling is more than one year old and different stakeholders requested to re-determine customs values afresh in line with values prevalent in the international market as well as raw material prices. 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 16-12-2022 which was attended by all relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting.

4. **Analysis / Exercise done to determine Customs values:** The stakeholders contended that values for the Zipper (Low end brands) in Cut-to-Size and rolls are extremely high in comparison to market prices. For this purpose, ninety (90) days' data has been retrieved and scrutinized. Subsequently, market inquiry has also been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25(7) of the Customs read with Section 25(9) of the Customs Act, 1969.

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 inapplicable due to wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at correct/transaction value. Therefore, identical/similar goods value methods provided in Sections 25(5) & (6) ibid were examined for applicability to determine Customs values of subject goods. The same provide 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 under sub-section (7) of Section 25 of the Customs Act, 1969. Therefore, Valuation methods vide sub-



section (8) of section 25 of the act ibid was examined for valuation but the same also could not be applied as conversion cost from the constituent material and allied expenses at the country of export could not be ascertained. All the information so gathered was evaluated and analyzed for purpose of determination of custom values of the Zipper (Low end brands) in Cut-to-Size and rolls which have been determined under Section 25 (9) of the Customs Act, 1969.

6. **Customs values of Zipper (Low end brands) in Cut-to-Size & Rolls:** Zipper (Low end Brands) in Cut-to-Size and Rolls hereinafter specified shall be assessed to duty/ taxes on the minimum Custom values given against them in the Table below: -

Table-A (Zippers-Low end brands-Cut to Size)

S. No	Specification	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Brass	9607.1100	9607.1100.1000	China/Vietnam/ Hong Kong	6.5
			9607.1100.1100	Indonesia/Thailand	6.7
			9607.1100.1200	Korea/ Taiwan	6.8
			9607.1100.1300	Other Origins	7.2
2.	Nylon/Polyester /Plastic		9607.1100.1400	China/Vietnam/ Hong Kong	2.60
			9607.1100.1500	Indonesia/Thailand	2.97
			9607.1100.1600	/ Korea/ Taiwan	3.07
			9607.1100.1700	Other Origins	3.13
3.	Aluminium		9607.1100.1800	China/Vietnam/ Hong Kong	2.75
			9607.1100.1900	Indonesia/Thailand	2.83
			9607.1100.2000	Korea/ Taiwan	2.88
			9607.1100.2100	Other Origins	3.05

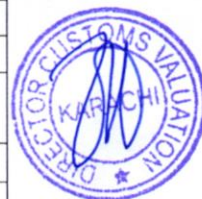


Table-B (Zippers Low end brands in Rolls)

S. No	Specification of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Brass	9607.1900	9607.1900.1000	China/Vietnam/ Hong Kong	5.85
			9607.1900.1100	Indonesia/Thailand	6.03
			9607.1900.1200	Korea/ Taiwan	6.12
			9607.1900.1300	Other Origins	6.48
2.	Nylon/Polyester /Plastic		9607.1900.1400	China/Vietnam/ Hong Kong	2.35
			9607.1900.1500	Indonesia/Thailand	2.78
			9607.1900.1600	Korea/ Taiwan	2.68
			9607.1900.1700	Other Origins	2.83