



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS (VALUATION)
7TH FLOOR, CUSTOM HOUSE, KARACHI

The Collectors of Customs, Collectorates of Customs (Appraisalment – West) / Appraisalment – East/ Appraisalment – Port Muhammad Bin Qasim/Enforcement/JIAP), Karachi / Hyderabad/ (Appraisalment/Enforcement), Quetta/Gawadar/ (Appraisalment/Enforcement/AIIA), Lahore/ 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 MEN / WOMEN LEATHER SHOES
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1743 / 2023)

C. No. Misc/07/2017-V/161

Dated: 14 -02-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs Values of Men/Women Leather Shoes are determined as follow:

2. **Background of the valuation issue:** Earlier, the customs values of Men/Women Leather Shoes were determined vide Valuation Ruling No. 1235/2017 dated 14-12-2017. The Directorate of Customs Valuation, Karachi received representation from M/s Speed Private Ltd. Karachi, importer of Charles & Keith and Pedro brand leather shoes, for revision of subject Valuation Ruling. Accordingly, fresh exercise was initiated for issuance of Valuation Ruling under Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 10.01.2023 and 17.01.2023 that was attended by the relevant stakeholders. 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:** During the meeting, M/s Speed Private Ltd, reiterated their earlier view-point that Charles & Keith and Pedro brand is of Singaporean origin brand and, even in market, prices are not as much as are being assessed on the basis of subject Valuation Ruling. They presented complete record including Sales Tax Returns.

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 value 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, requisite information for making adjustments, as provided under sub-section 2 of Section 25 of the Customs Act, 1969, was not available. Therefore, identical/similar goods value methods provided in Section 25(5) & 25(6) were examined for applicability to determine Customs values of subject goods. However, the same were also found inapplicable because the evidences available in the ninety (90) days were not finalized under section 25(1) of the Customs Act, 1969. Finally, Customs Values of Men/Women Leather Shoes have been determined under Section 25(7) of the Customs Act 1969.



6. **Customs values for Men/Women Leather Shoes -hereinafter specified** shall be assessed to duty / taxes on the Customs values given against them in the Table below: -

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Current Values (C&F) USS/Pair			
					Loafers / Moccasins / Slip-ons	Dress Shoes/ Formal Shoes / Laced up	Long Boots / Long Shoes / High Knee Shoes	Other Shoes
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Men /Women Leather Shoes (Leoss, Empoli & Lucs, Bossi, Madaf / Mario Fagin, Santoni, Mercanti Fiorentini, Lohn White, Veljee, Dressauls, Timberland, Henley and similar Brand)	6403.5100 6403.5900 6403.9100 6403.9900	6403.5100.1000 6403.5900.1000 6403.9100.1000 6403.9900.1000	Italy, UK, Spain, USA, Brazil	57	67	73	62
				Other origin	49	57	62	54
2	Men /Women Leather Shoes (Crocs, Mango, Next, Faith, Zapata, Nine West, Levis & Similar Brand)	6403.5100 6403.5900 6403.9100 6403.9900	6403.5100.1100 6403.5900.1100 6403.9100.1100 6403.9900.1100	All Origin	44	49	54	47
3	Men /Women Leather Shoes (Pampa, Polaris, Santoni & Similar Brand)	6403.5100 6403.5900 6403.9100 6403.9900	6403.5100.1200 6403.5900.1200 6403.9100.1200 6403.9900.1200	Turkey	31	34	38	33
4	Men /Women Leather Shoes	6403.5100 6403.5900 6403.9100 6403.9900	6403.5100.1300 6403.5900.1300 6403.9100.1300 6403.9900.1300	China	21	24	27	23

Note: The above-mentioned values shall not be applicable on brands such as Bally, Louis Vuitton, Jimmy Choo, Christian Louboutin, Walter Steiger, Gucci, Manolo Blahnik, Churches, Jalas Zenit, Ralph and Russo, Valentine, Emporio Armani, Florsheim, Givenchy, Versace, Prada, Dolce & Gabbana, Charles & Keith, Pedro. The clearance Collectorates shall assess the aforementioned shoes under section 25 of the Customs Act, 1969.

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.