



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF CHILDREN AND BABY /BABA
GARMENTS OF LOW END BRANDS UNDER SECTION 25A OF THE CUSTOMS ACT,

1969

(VALUATION RULING NO. 1777 / 2023)

C.No. Misc/13/2007/IV/476

Dated: 11-05-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Children and Baby/Baba Garments of Low End Brands are determined as follows:-

2. **Background of the valuation issue:** Earlier, the Customs values of Children and Baby/Baba Garments of Low End Brands were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1483/2020 dated 06.11.2020. The existing valuation ruling has become more than two (02) years old and the Customs values determined therein are not reflective of prevailing international market. Moreover, a letter was received from Collectorate of Customs Appraisement (East), Karachi for determination of threshold size for Jacket/ Sweaters of Gents/ Ladies, Children and Kids. Accordingly, an exercise was initiated by this Directorate to re-determine Customs values of Children and Baby/Baba Garments of Low End Brands under Section 25A of the Customs Act, 1969.



3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 19.10.2022, and 17.11.2022 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

4. **Analysis / Exercise done to determine Customs Values:** Ninety (90) days clearance data was retrieved and scrutinized. Subsequently, during the meetings with the relevant stakeholders, the importers contended that the values in the existing Valuation Ruling are already higher; therefore, customs values of subject goods may further be rationalized. Furthermore, they stressed upon the fact that freight has gone down since the last Valuation Ruling to pre-Covid standards, therefore, overall CFR value has also decreased. The viewpoint of importers was heard in detail and considered to arrive at customs values of the subject goods.

5. **Method (s) adopted to determine Customs values:** In order to determine actual / Customs values, Valuation methods specified in Section 25 of the Customs Act, 1969 were duly applied in their sequential order. The transaction value method as provided in sub-section (1) of

Section 25 of the Customs Act, 1969, was found inapplicable due to absence of additional information under sub-section (2) of Section 25 of Customs Act, 1969 required to arrive at correct transaction value. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate examined identical goods value methods provided in Section 25(5) of the Act *ibid* for applicability to determine Customs value of subject goods. The data provided sufficient reference to determine the actual / customs values of Children and Baby/Baba Garments of Low End Brands. On the basis of available data/information collected and exercise conducted, the value of Children and Baby/Baba Garments of Low End Brands have been determined under sub-section (5), read with Section 25 (9), of Section 25 of the Customs Act, 1969.

6. **Customs Values of Children and Baby/Baba Garments of Low End Brands,** hereinafter specified shall be assessed to duty / taxes at the Customs value as per the following Table.

S.No.	Description of Goods	H.S Code	Proposed PCT for WeBOC	Origin	Custom Values US\$/pc
(1)	(2)	(3)	(4)	(5)	(6)
1	Baby/ Baba T-Shirt/ Shirt/ Upper/ Top / Under T-Shirt (upto 6 Years)	6105.1000	6105.1000.1000	China/Vietnam	0.75/pc
		6105.2000	6105.2000.1000	Indonesia/ Thailand/ Malaysia/ U.A.E	0.85/pc
		6105.9000	6105.9000.1000		
		6106.1000	6106.1000.1000	Bangladesh/ Sri Lanka	0.82/pc
		6106.2000	6106.2000.1000		
		6106.9000	6106.9000.1000		
		6109.1000	6109.1000.1000		
		6109.9010	6109.9010.1000	Other	0.95/pc
		6109.9090	6109.9090.1000		
		6205.3000	6205.3000.1000		
2	Children T- Shirt/Shirt/ Upper/Top/ Under T- Shirt (6 to 12 Years)	6105.1000	6105.1000.2000	China/Vietnam	0.85/pc
		6105.2000	6105.2000.2000	Indonesia/ Thailand/ Malaysia/ U.A.E	0.95/pc
		6105.9000	6105.9000.2000		
		6106.1000	6106.1000.2000	Bangladesh/ Sri Lanka	0.90/pc
		6106.2000	6106.2000.2000		
		6106.9000	6106.9000.2000		
		6109.1000	6109.1000.2000		
		6109.9010	6109.9010.2000	Other	1.05/pc
		6109.9090	6109.9090.2000		
		6205.3000	6205.3000.2000		
3	Baby/ Baba Shorts, Bermuda, Caprice (upto 6 Years)	6103.4200	6103.4200.1000	China/Vietnam	0.44/pc
		6103.4300	6103.4300.1000	Indonesia/ Thailand/ Malaysia/ U.A.E	0.48/pc
		6103.4900	6103.4900.1000		
		6104.6200	6104.6200.1000	Bangladesh/ Sri Lanka	0.46/pc
		6104.6300	6104.6300.1000		
		6104.6900	6104.6900.1000		
		6203.4100	6203.4100.1000		
		6203.4190	6203.4190.1000	Other	0.54/pc
		6203.4200	6203.4200.1000		
		6203.4300	6203.4300.1000		
4	Children Shorts, Bermuda, Caprice (6 to 12 Years)	6103.4200	6103.4200.1000	China/Vietnam	0.48/pc
		6103.4300	6103.4300.1000	Indonesia/ Thailand/ Malaysia/ U.A.E	0.52/pc
		6103.4900	6103.4900.1000		
		6104.6200	6104.6200.1000	Bangladesh/ Sri Lanka	0.50/pc
		6104.6300	6104.6300.1000		
		6104.6900	6104.6900.1000		
		6203.4100	6203.4100.1000		
		6203.4190	6203.4190.1000		

		6203.4200 6203.4300 6203.4900	6203.4200.1000 6203.4300.1000 6203.4900.1000	Other	0.60/pc
5	Baby Frock (upto 6 Years)	6105.1000	6105.1000.3000	China/Vietnam	0.84/pc
		6105.2000	6105.2000.3000	Indonesia/ Thailand/ Malaysia/ U.A.E	0.94/pc
		6105.9000	6105.9000.3000		
		6106.1000	6106.1000.3000	Bangladesh/ Sri Lanka	0.91/pc
		6106.2000	6106.2000.3000		
		6109.1000	6109.1000.3000	Other	1.03/pc
		6109.9010	6109.9010.3000		
		6109.9090	6109.9090.3000		
		6205.3000	6205.3000.3000		
		6205.9090	6205.9090.3000		
6	Children Frock (6 to 12Years)	6105.1000	6105.1000.3000	China/Vietnam	0.94/pc
		6105.2000	6105.2000.3000	Indonesia/ Thailand/ Malaysia/ U.A.E	1.03/pc
		6105.9000	6105.9000.3000		
		6106.1000	6106.1000.3000	Bangladesh/ Sri Lanka	1.01/pc
		6106.2000	6106.2000.3000		
		6109.1000	6109.1000.3000	Other	1.12/pc
		6109.9010	6109.9010.3000		
		6109.9090	6109.9090.3000		
		6205.3000	6205.3000.3000		
		6205.9090	6205.9090.3000		
7	Baby/ Baba (Suit/Charm Suit/ Romper) (upto 6 Years)	6111.2000	6111.2000.1100	China/Vietnam	0.83/pc
		6111.3000	6111.3000.1100	Indonesia/ Thailand/ Malaysia/ U.A.E	0.92/pc
		6111.9000	6111.9000.1100		
		6209.2010	6209.2010.1100	Bangladesh/ Sri Lanka	0.94/pc
		6209.3000	6209.3000.1100		
		6209.9010	6209.9010.1100	Other	1.08/pc
		6209.9090	6209.9090.1100		
8	Baby/ Baba Jhabla Set (upto 6 Years)	6111.2000	6111.2000.1100	China/Vietnam	0.54/pc
		6111.3000	6111.3000.1100	Indonesia/ Thailand/ Malaysia/ U.A.E	0.61/pc
		6111.9000	6111.9000.1100		
		6209.2010	6209.2010.1100	Bangladesh/ Sri Lanka	0.58/pc
		6209.3000	6209.3000.1100		
		6209.9010	6209.9010.1100	Other	0.66/pc
		6209.9090	6209.9090.1100		
9	Children Jhabla Set (6 to 12 Years)	6111.2000	6111.2000.1100	China/Vietnam	0.61/pc
		6111.3000	6111.3000.1100	Indonesia/ Thailand/ Malaysia/ U.A.E	0.68/pc
		6111.9000	6111.9000.1100		
		6209.2010	6209.2010.1100	Bangladesh/ Sri Lanka	0.65/pc
		6209.3000	6209.3000.1100		
		6209.9010	6209.9010.1100	Other	0.73/pc
		6209.9090	6209.9090.1100		
10	Children (Suit/Charm Suit/ Romper) (6 to 12 Years)	6111.2000	6111.2000.1100	China/Vietnam	0.90/pc
		6111.3000	6111.3000.1100	Indonesia/ Thailand/ Malaysia/ U.A.E	0.99/pc
		6111.9000	6111.9000.1100		
		6209.2010	6209.2010.1100	Bangladesh/ Sri Lanka	1.02/pc
		6209.3000	6209.3000.1100		
		6209.9010	6209.9010.1100	Other	1.12/pc
		6209.9090	6209.9090.1100		
11	Baby/ Baba Dress Pants, Jeans (upto 6 Years)	6111.2000	6111.2000.1200	China/Vietnam	1.02/pc
		6111.3000	6111.3000.1200	Indonesia/ Thailand/ Malaysia/ U.A.E	1.18/pc
		6111.9000	6111.9000.1200		
		6209.2010	6209.2010.1200	Bangladesh/ Sri Lanka	1.10/pc
		6209.3000	6209.3000.1200		
		6209.9010	6209.9010.1200	Other	1.25/pc
		6209.9090	6209.9090.1200		

12	Children Dress Pants, Jeans (6 to 12 Years)	6111.2000 6111.3000 6111.9000 6209.2010 6209.3000 6209.9010 6209.9090	6111.2000.1200 6111.3000.1200 6111.9000.1200 6209.2010.1200 6209.3000.1200 6209.9010.1200 6209.9090.1200	China/Vietnam	1.09/pc
				Indonesia/ Thailand/ Malaysia/ U.A.E	1.30/pc
				Bangladesh/ Sri Lanka	1.22/pc
				Other	1.38/pc
13	Baby / Baba Jackets, Sweaters (Non-Woolen) (upto 6 Years)	6111.3000 6111.9000 6209.3000 6209.9010 6209.9090 6210.1000 6210.2000 6210.3000 6210.4000 6210.5000	6111.3000.1300 6111.9000.1300 6209.3000.1300 6209.9010.1300 6209.9090.1300 6210.1000 6210.2000 6210.3000 6210.4000 6210.5000	China/Vietnam	1.02/pc
				Indonesia/ Thailand/ Malaysia/ U.A.E	1.12/pc
				Bangladesh/ Sri Lanka	1.08/pc
				Other	1.20/pc
14	Children Jackets, Sweaters (Non- Woolen) (6 to 12 Years)	6111.3000 6111.9000 6209.3000 6209.9010 6209.9090 6210.1000 6210.2000 6210.3000 6210.4000 6210.5000	6111.3000.1300 6111.9000.1300 6209.3000.1300 6209.9010.1300 6209.9090.1300 6210.1000 6210.2000 6210.3000 6210.4000 6210.5000	China/Vietnam	1.10/pc
				Indonesia/ Thailand/ Malaysia/ U.A.E	1.22/pc
				Bangladesh/ Sri Lanka	1.18/pc
				Other	1.30/pc
15	Baby/ Baba Sweater/ Jacket (Sleeveless) (upto 6 Years)	6104.3900 6210.1000 6210.2000 6210.3000 6210.4000 6210.5000	6104.3900 6210.1000 6210.2000 6210.3000 6210.4000 6210.5000	China/Vietnam	0.68/pc
				Indonesia/ Thailand/ Malaysia/ U.A.E	0.77/pc
				Bangladesh/ Sri Lanka	0.74/pc
				Other	0.85/pc
16	Baby/ Baba Cap/Bib/ Socks in Pair (upto 6 Years)	6111.9000 6203.4300 6203.4900	6111.9000.1400 6203.4300.1400 6203.4900.1400	China/Vietnam	0.064/pc
				Indonesia/ Thailand/ Malaysia/ U.A.E	0.075/pc
				Bangladesh/ Sri Lanka	0.074/pc
				Other	0.079/pc
17	Baby/ Baba Legging/Tights/Jagging (upto 6 Years)	6111.9000 6203.4300 6203.4900	6111.9000.1500 6203.4300.1500 6203.4900.1500	China/Vietnam	0.195/pc
				Indonesia/ Thailand/ Malaysia/ U.A.E	0.22/pc
				Bangladesh/ Sri Lanka	0.25/pc
				Other	0.28/pc
18	Children Legging/ Tights/ Jagging (6 to 12 Years)	6111.9000 6203.4300 6203.4900	6111.9000 6203.4300 6203.4900	China/Vietnam	0.24/pc
				Indonesia/ Thailand/ Malaysia/ U.A.E	0.25/pc
				Bangladesh/ Sri Lanka	0.28/pc
				Other	0.30/pc

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, 7th 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 concerning assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in the 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. 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.

11. ***This Ruling superseded Valuation Ruling No. 1483/2020 dated 06-11-2020.***


(Fayaz Rasool Maken)
Director

Copy for information to:

1. The Member Customs (Operations), Federal Board of Revenue, Islamabad.
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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.

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