

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. 1377 2023)

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

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.
- Stakeholders' participation in determination of Customs values: Meetings were 3. 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



Dated: 11-05-2023

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 subsection (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)
		6105.1000	6105.1000.1000	China/Vietnam	0.75/pc
	Baby/ Baba T-Shirt/	6105.2000 6105.9000 6106.1000 6106.2000	6105.2000.1000 6105.9000.1000 6106.1000.1000 6106.2000.1000	Indonesia/ Thailand/ Malaysia/ U.A.E	0.85/pc
1	Shirt/ Upper/ Top / Under T-Shirt (upto 6 Years)	6106.9000 6109.1000 6109.9010	6106.9000.1000 6109.1000.1000 6109.9010.1000	Bangladesh/ Sri Lanka	0.82/pc
	B	6109.9090 6205.3000 6205.9090	6109.9090.1000 6205.3000.1000 6205.9090.1000	Other	0.95/pc
		6105.1000	6105.1000.2000	China/Vietnam	0.85/pc
2	Children T- Shirt/Shirt/ Upper/Top/ Under T- Shirt	6105.2000 6105.9000 6106.1000 6106.2000 6106.9000	6105.2000.2000 6105.9000.2000 6106.1000.2000 6106.2000.2000 6106.9000.2000	Indonesia/ Thailand/ Malaysia/ U.A.E	0.95/pc
	(6 to 12 Years)	6109.1000 6109.9010 6109.9090	6109.1000.2000 6109.9010.2000 6109.9090.2000	Bangladesh/ Sri Lanka	0.90/pc
		6205.3000 6205.9090	6205.3000.2000 6205.9090.2000	Other	1.05/pc
		6103.4200	6103.4200.1000	China/Vietnam	0.44/pc
	Baby/ Baba Shorts,	6103.4300 6103.4900 6104.6200 6104.6300	6103.4300.1000 6103.4900.1000 6104.6200.1000 6104.6300.1000	Indonesia/ Thailand/ Malaysia/ U.A.E	0.48/pc
3	Bermuda, Caprice (upto 6 Years)	6104.6900 6203.4100 6203.4190 6203.4200	6104.6900.1000 6203.4100.1000 6203.4190.1000 6203.4200.1000	Bangladesh/ Sri Lanka	0.46/pc
		6203.4300 6203.4900	6203.4300.1000 6203.4900.1000	Other	0.54/pc
<u> </u>	Children Shorts,	6103.4200 6103.4300	6103.4200.1000 6103.4300.1000	China/Vietnam	0.48/pc
4	Bermuda, Caprice (6 to 12 Years)	6103.4900 6104.6200 6104.6300	6103.4900.1000 6104.6200.1000 6104.6300.1000	Indonesia/ Thailand/ Malaysia/ U.A.E	0.52/pc
		6104.6900 6203.4100 6203.4190	6104.6900.1000 6203.4100.1000 6203.4190.1000	Bangladesh/ Sri Lanka	0.50/pc

		6203.4200	6203.4200.1000		and and the second section of the second section of the second section section section sections.
		6203.4300 6203.4900	6203.4300.1000 6203.4900.1000	Other	0.60/pc
				C1 : /\text{\tint{\text{\tint{\text{\text{\text{\text{\text{\text{\tint{\text{\tint{\text{\tint{\tint{\text{\text{\text{\tint{\text{\text{\text{\text{\tint{\text{\tint{\text{\tint{\text{\tint{\text{\text{\tint{\text{\tint{\text{\tint{\text{\tint{\text{\tint{\text{\tint{\tint{\tint{\text{\tint{\tint{\tint{\tint{\tint{\tint{\tint{\text{\tint{\tint{\text{\tinit{\tinit{\tint{\tinit{\tint{\tint{\tint{\tint{\tinit{\tint{\tinit{\tiin}\tinit{\tiin}\tinit{\tiin}\tinit{\tiin}\tinit{\tii}\tiint{\tiin}\tinit{\tiin}\tiin}\tinit{\tiinit{\tiin}\tiint{\tiin}\tiin}\tiin}\tiin}\tiin}\	0.04/
		6105.1000 6105.2000	6105.1000.3000 6105.2000.3000	China/Vietnam	0.84/pc
		6105.9000	6105.9000.3000	Indonesia/ Thailand/	
		6106.1000	6106.1000.3000	Malaysia/ U.A.E	0.94/pc
_	Baby Frock	6106.2000	6106.2000.3000	Malaysia/ U.A.E	
5	(upto 6 Years)	6109.1000	6109.1000.3000	D 1 1 1/	
		6109.9010	6109.9010.3000	Bangladesh/	0.91/pc
		6109.9090	6109.9090.3000	Sri Lanka	
		6205.3000 6205.9090	6205.3000.3000 6205.9090.3000	Other	1.03/pc
				Other	1.05/рс
		6105.1000 6105.2000	6105.1000.3000 6105.2000.3000	China/Vietnam	0.94/pc
		6105.2000	6105.9000.3000		
		6106.1000	6106.1000.3000	Indonesia/ Thailand/	1.03/pc
	Children Frock	6106.2000	6106.2000.3000	Malaysia/ U.A.E	1.05/pc
6	(6 to 12Years)	6109.1000	6109.1000.3000	Bangladesh/	10
		6109.9010	6109.9010.3000	Sri Lanka	1.01/pc
		6109.9090	6109.9090.3000	DII Danka	
		6205.3000	6205.3000.3000	Other	1.12/pc
		6205.9090	6205.9090.3000	o inte	
		6111.2000	6111.2000.1100	China/Vietnam	0.83/pc
	Baby/ Baba	6111.3000	6111.3000.1100	Indonesia/ Thailand/	
	(Suit/Charm Suit/	6111.9000	6111.9000.1100		0.92/pc
7		6209.2010	6209.2010.1100	Malaysia/ U.A.E	
- 10 m	Romper)	6209.3000	6209.3000.1100	Bangladesh/	0.04/22
	(upto 6 Years)	6209.9010	6209.9010.1100	Sri Lanka	0.94/pc
		6209.9090	6209.9090.1100	Other	1.08/pc
				China/Vietnam	0.54/pc
		6111.2000	6111.2000.1100		0.54/pc
		6111.3000	6111.3000.1100	Indonesia/ Thailand/	0.61/pc
8	Baby/ Baba Jhabla Set	6111.9000 6209.2010	6111.9000.1100 6209.2010.1100	Malaysia/ U.A.E	0.017pc
0	(upto 6 Years)	6209.3000	6209.3000.1100	Bangladesh/	0.501
	, 1	6209.9010	6209.9010.1100	Sri Lanka	0.58/pc
		6209.9090	6209.9090.1100		
		0203.9030	0203.3030.1100	Other	0.66/pc
		6111.2000	6111.2000.1100	China/Vietnam	0.61/pc
	La New Spire	6111.3000	6111.3000.1100	Indonesia/ Thailand/	
	Children Jhabla Set	6111.9000	6111.9000.1100	Malaysia/ U.A.E	0.68/pc
9	(6 to 12 Years)	6209.2010	6209.2010.1100		
	(o to 12 i ears)	6209.3000	6209.3000.1100	Bangladesh/	0.65/pc
		6209.9010 6209.9090	6209.9010.1100 6209.9090.1100	Sri Lanka	
		0207.7070	0	Other	0.73/pc
		6111.2000	6111.2000.1100	China/Vietnam	0.90/pc
	0111	6111.3000	6111.3000.1100	Indonesia/ Thailand/	0.007
	Children (Suit/Charm	6111.9000	6111.9000.1100	Malaysia/ U.A.E	0.99/pc
10	Suit/ Romper)	6209.2010	6209,2010.1100	Bangladesh/	
	(6 to 12 Years)	6209.3000	6209.3000.1100	Sri Lanka	1.02/pc
		6209.9010 6209.9090	6209.9010.1100 6209.9090.1100		1.10/
		0207.7070	0205.5050.1100	Other	1.12/pc
		6111.2000	6111.2000.1200	China/Vietnam	1.02/pc
		6111.3000	6111.3000.1200	Indonesia/ Thailand/	
	Baby/ Baba Dress	6111.9000	6111.9000.1200	1	1.18/pc
11	Pants, Jeans	6209.2010	6209.2010.1200	Malaysia/ U.A.E	<u> </u>
	(upto 6 Years)	6209.3000	6209.3000.1200	Bangladesh/	1 10/
		6209.9010	6209.9010.1200	Sri Lanka	1.10/pc
		6209.9090	6209.9090.1200	Other	1.25/pc
	L		**	Other	1.25/pc

12 Children Dress Pants, Jeans (6111.3000 1200 6111.3000.1200 6209.3001 6209.2010.1200 6209.3000 6209.3000.1200 6209.9090 6209.9090.1200 6209.9090 6209.9090.1200 6209.9090.1200 6209.9090.1200 6209.9090.1200 6209.9090.1200 6209.9090.1200 6209.9090.1200 6209.9090.1200 6209.9090.1300 6209.3000.1300 6209.3000.1300 6210.1000 6210.1000 6210.3000	1.30/pc 1.30/pc 1.30/pc 1.30/pc 1.38/pc 1.38/pc 1.02/pc 1.12/pc 1.108/pc 1.108/pc 1.10/pc 1.10/pc 1.10/pc 1.10/pc 1.10/pc 1.10/pc 1.30/pc 1.
Children Dress Pants, 6111.3000 6111.9000.1200 6210.9000 6209.2010 2000 6209.3000 6209.3000 6209.3000 6209.9010.1200 6209.9010 6209.9010.1200 6209.9010.1200 6209.9010.1200 6209.9010.1200 6209.9010.1200 6209.9010.1200 6209.9010 6209.9010 6209.9010.1300 6209.9010 6209.9010 6209.9010 6209.9010 6209.9010 6209.9010 6209.9010 6209.9010 6209.9010 6209.9010 6209.9010 6209.9010 6210.3000	J.A.E sh/ sa 1.22/pc 1.38/pc 1.38/pc 1.02/pc ailand/ J.A.E 1.08/pc 1.08/pc 1.20/pc 1.10/pc sh/ sa 1.20/pc 1.10/pc sh/ sa 1.30/pc 1.30/
12	1.22/pc 1.38/pc 1.02/pc ailand/ J.A.E sh/ ta 1.02/pc ailand/ J.A.E sh/ ta 1.08/pc 1.10/pc ailand/ J.A.E sh/ ta 1.20/pc 1.10/pc ailand/ J.A.E sh/ ta 1.30/pc
Company Comp	1.38/pc 1.38/pc 1.38/pc 1.02/pc ailand/ J.A.E 1.08/pc 1.20/pc 1.10/pc 1.10/pc 1.10/pc 1.18/pc 1.30/pc
13 Baby / Baba Jackets, Sweaters (Non-Woolen) (210,1000 6210,3000 6210	1.38/pc 1.38/pc 1.38/pc 1.02/pc ailand/ J.A.E 1.08/pc 1.20/pc 1.10/pc ailand/ A.E 1.18/pc 1.30/pc
13 Baby Baba Jackets, Sweaters (Non-Woolen) (upto 6 Years) 11.000 (210.5000 (2	1.38/pc nam 1.02/pc ailand/ J.A.E 1.12/pc sh/ ta 1.20/pc nam 1.10/pc ailand/ i.A.E 1.18/pc alland/ ailand/ i.A.E 0.77/pc sh/ a 0.85/pc nam 0.064/pc nam 0.075/pc sh/ a 0.074/pc alland/ a.A.E 0.075/pc sh/ a 0.075/pc nam 0.195/pc nam 0.22/pc h/ a 0.25/pc
13 Baby / Baba Jackets, 6111,3000 6111,9000,1300 6209,3000 6209,3000,1300 6209,9001 6209,9001 6209,9001 6209,9001 6209,9001 6209,9001 6209,9001 6209,9001 6210,2000 6210,2000 6210,2000 6210,5000 6210,5000 6210,5000 6210,3000 6210,4000 6210,5000 6210,4000 6210,5000 6210,4000 6210,5000 62	nam 1.02/pc ailand/ J.A.E 1.08/pc alland/ 1.20/pc nam 1.10/pc ailand/ 1.22/pc nam 1.30/pc nam 0.68/pc ailand/ 0.77/pc sh/ a 0.74/pc a 0.85/pc nam 0.064/pc ailand/ .A.E 0.075/pc sh/ a 0.079/pc nam 0.195/pc nam 0.195/pc nam 0.22/pc nam 0.25/pc nam 0.25/pc
Baby Baba Jackets, Sweaters (Non-Woolen) (upto 6 Years) Sweaters (Non-Woolen) (upto 6 Years) G209,3000 G209,3000,1300 G209,3000,1300 G209,3000,1300 G209,3000,1300 G209,3000,1300 G2010,2000 G210,2000 G210,2000 G210,2000 G210,2000 G210,3000 G209,3000,1300 G209,3000	ailand/ J.A.E sh/ a 1.20/pc 1.20/pc 1.10/pc ailand/ J.A.E 1.10/pc ailand/ J.A.E 1.18/pc 1.30/pc 1.30/p
Baby Baba Jackets, Sweaters (Non-Woolen) (upto 6 Years) Capo Sound Capo C	ailand/ J.A.E sh/ a 1.20/pc 1.20/pc 1.10/pc 1.10/pc 1.10/pc 1.10/pc 1.18/pc 1.18/pc 1.30/pc
Baby Baba Jackets, Sweaters (Non-Woolen) (upto 6 Years) 6209.9090 (6210.2000 6210.1000 6210.2000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.5000 6210.5000 6210.5000 6210.5000 6210.5000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6209.3001.300 6209.3001.300 6209.9090 (60.200.3001.300 6210.3000 6210.3	1.12/pc sh/ sh/ sa 1.20/pc 1.108/pc 1.108/pc 1.109/pc 1.1
13 Sweaters (Non-Woolen) (upto 6 Years) 6209,9990 (6210,1000 6210,1000 6210,2000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6209,9010 6209,9010 6209,9010,1300 6209,9010 6209,9010,1300 6209,9010 6209,9010,1300 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,3000 6210,4000 6210,4000 6210,4000 6210,4000 6210,4000 6210,4000 6210,4000 6210,5000 6210	1.12/pc sh/ sh/ sa 1.20/pc 1.10/pc sh/ sailand/ sailand/ sh/ sa 1.30/pc
13 Sweaters (Non-Woolen) (upto 6 Years) 6209.9900 (5210.1000 6210.1000 6210.2000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.5000 6210.4000 6210.5000 6210.4000 6210.5000 6210.4000 6210.3000 6210.3000 6210.3000 6209.901.300 6209.901.300 6209.901.300 6209.901.300 6209.901.300 6209.901.300 6209.901.300 6209.901.300 6209.901.300 6210.3000 6210	1.20/pc nam 1.10/pc C nam 1.10/pc C nam 1.10/pc C nam 1.22/pc nam 1.30/pc nam 0.68/pc nam 0.68/pc nam 0.77/pc nam 0.74/pc nam 0.064/pc nam 0.075/pc nam 0.075/pc nam 0.079/pc nam 0.195/pc nam 0.195/pc nam 0.22/pc nam 0.25/pc
Children Jackets, Sweaters (Non-Woolen)	1.20/pc 1.10/pc 1.10/pc 1.10/pc 1.10/pc 1.10/pc 1.12/pc 1.18/pc 1.30/pc 1.30/p
Children Jackets, Sweaters (Non-Woolen)	1.20/pc 1.10/pc 1.10/pc 1.10/pc 1.10/pc 1.10/pc 1.12/pc 1.18/pc 1.30/pc 1.30/p
Children Jackets, Children Jackets, Sweaters (Non-Woolen) (6 to 12 Years) Child (10 to	1.20/pc nam 1.10/pc ailand/ 1.22/pc sh/ a 1.30/pc 1.30
Children Jackets, 6210.5000 6210.5000 China/Vietnam 1.1	nam 1.10/pc 2 2/pc 3 1.22/pc 3 1.18/pc 3 1.30/pc 4 1.30/pc 4 1.30/pc 5 1.30/pc 5 1.30/pc 5 1.30/pc 5 1.30/pc 6 1.30/
Children Jackets, Children Jackets, Sweaters (Non- Woolen) Cease Children Jackets, Sweaters (Non- Woolen) Cease Children Jackets, Cease Cap-3000 Cap-3000.1300 China/Vietnam 1.1 Indonesia/ Thailand/ Malaysia/ U.A.E 1.2 Indonesia/ Thailand/ Malaysia/ U.A.E 1.2 Indonesia/ Thailand/ Malaysia/ U.A.E Indonesia/ Thailand/ Malaysia/ U.A.E Indonesia/ Thailand/ Malaysia/ U.A.E Indonesia/ Thailand/ Sri Lanka Indonesia/ Thailand/ Sri Lanka Indonesia/ Thailand/ Malaysia/ U.A.E Indonesi	nam 1.10/pc 2.2/pc 3.4.E 1.18/pc 1.30/pc 1.30/
Children Jackets, 6209.3000 6209.3000.1300 6209.3000.1300 6209.9010 6209.9010 6209.9010 6209.9010 6209.9010 6209.9010.1300 6209.9090.1300 6210.1000 6210.1000 6210.2000 6210.3000 6210.3000 6210.3000 6210.3000 6210.500	ailand/ (A.E sh/ a 1.18/pc a 1.30/pc
Children Jackets, Sweaters (Non-Woolen)	ailand/ (A.E sh/ a 1.22/pc sh/ a 1.30/pc 1.30/
14 Sweaters (Non-Woolen) 6209.9010 6209.9010.1300 6209.9090.1300 6210.1000 6210.1000 6210.2000 6210.2000 6210.2000 6210.3000 6210.3000 6210.5000 6210.5000 6210.5000 6210.5000 6210.5000 6210.5000 6210.5000 6210.3000 6210.3000 6210.5000 6210.5000 6210.5000 6210.5000 6210.5000 6210.2000 6210.2000 6210.2000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.3000 6210.5000 6210.5000 6210.5000 6210.5000 6210.5000 6210.5000 6210.5000 6210.3000 6	1.22/pc sh/ a 1.18/pc 1.30/pc
14 Sweaters (Non- Woolen)	1.22/pc sh/ a 1.18/pc 1.30/pc
Woolen	1.18/pc 1.30/pc
China/Vietnam China/Vietna	1.18/pc 1.30/pc
Baby/ Baba Sweater/ Jacket (Sleeveless) (upto 6 Years) Baby/ Baba Cap/Bib/ Socks in Pair (upto 6 Years) 6210.3000 6203.4900 6203.4900 6203.4900 6203.490	1.30/pc nam 0.68/pc ailand/ .A.E 0.77/pc sh/ a 0.85/pc nam 0.064/pc ailand/ .A.E 0.075/pc sh/ a 0.074/pc 0.075/pc nam 0.195/pc nam 0.195/pc nam 0.22/pc sh/ a 0.25/pc
Baby/ Baba Sweater/ Jacket (Sleeveless) (upto 6 Years) Baby/ Baba Cap/Bib/ Socks in Pair (upto 6 Years) 6111.9000 6203.4300 6203.4300 6203.4300.1400 6203.4300.1400 6203.4900 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 6203.4900.1400 China/Vietnam 0.00	1.30/pc nam 0.68/pc ailand/ .A.E 0.77/pc sh/ a 0.85/pc nam 0.064/pc ailand/ .A.E 0.075/pc sh/ a 0.079/pc nam 0.195/pc nam 0.22/pc sh/ a 0.25/pc
Baby/ Baba Sweater/	nam 0.68/pc ailand/ .A.E 0.77/pc sh/ a 0.85/pc nam 0.064/pc ailand/ .A.E 0.075/pc sh/ a 0.074/pc 0.075/pc ch/ a 0.079/pc nam 0.195/pc nam 0.22/pc sh/ a 0.25/pc
Baby/ Baba Sweater/ Jacket (Sleeveless) (upto 6 Years) 6210.1000 6210.2000 6210.2000 6210.3000 6210.4000 6210.4000 6210.5000 6210.	ailand/ .A.E ailand/ a 0.77/pc sh/ a 0.85/pc nam 0.064/pc ailand/ .A.E 0.075/pc sh/ a 0.079/pc nam 0.195/pc nam 0.22/pc sh/ a 0.25/pc
Baby/ Baba Sweater/	ailand/ A.E ailand/ a 0.77/pc sh/ a 0.85/pc 0.064/pc ailand/ A.E 0.075/pc sh/ a 0.079/pc nam 0.195/pc ailand/ A.E 0.22/pc sh/ a 0.25/pc
Baby Baba Sweater	A.E 0.77/pc sh/ a 0.74/pc a 0.85/pc nam 0.064/pc ailand/ .A.E 0.075/pc sh/ a 0.074/pc a 0.079/pc nam 0.195/pc nam 0.22/pc sh/ a 0.25/pc
Baby/ Baba Cap/Bib/ Socks in Pair (upto 6 Years) 6210.3000 6210.5000 6	sh/ a 0.74/pc a 0.85/pc nam 0.064/pc nam 0.075/pc sh/ a 0.074/pc a 0.079/pc nam 0.195/pc nam 0.22/pc nam 0.25/pc nam 0.25/pc
Baby/ Baba Cap/Bib/ Socks in Pair (upto 6 Years) 6210.4000 6210.5000 6210.5000 Sri Lanka 0.7	a 0.74/pc 0.85/pc nam 0.064/pc ailand/ .A.E 0.075/pc sh/ a 0.079/pc nam 0.195/pc nam 0.22/pc sh/ a 0.25/pc
Baby/ Baba Cap/Bib/ 6111.9000 6203.4300 6203.4900.1400 Sri Lanka Other 0.8	0.85/pc nam 0.064/pc nailand/ .A.E 0.075/pc sh/ a 0.079/pc nam 0.195/pc nam 0.22/pc sh/ a 0.25/pc
Baby/ Baba Cap/Bib/ 6111.9000 6203.4300 6203.4300.1400 Socks in Pair (upto 6 Years) 6203.4900 6203.4900.1400 Bangladesh/ Sri Lanka O.07 China/Vietnam O.07 China/Vietnam O.07 Indonesia/ Thailand/ Sri Lanka O.07 China/Vietnam O.07 China/Vietnam O.07 Indonesia/ Thailand/ O.07 China/Vietnam O.07 Indonesia/ Thailand/ O.07 Indonesia/ Thailand/ O.07 Indonesia/ Thailand/ O.07 Indonesia/ Thailand/ O.07 O.0	nam 0.064/pc ailand/ .A.E 0.075/pc sh/ a 0.074/pc 0.079/pc nam 0.195/pc ailand/ .A.E 0.22/pc sh/ a 0.25/pc
Baby/ Baba Cap/Bib/ Socks in Pair (upto 6 Years) 6111.9000 6203.4300 6203.4900 6203.4900.1400	ailand/ .A.E 0.075/pc sh/ a 0.074/pc 0.079/pc nam 0.195/pc niland/ .A.E 0.22/pc sh/ a 0.25/pc
16 Socks in Pair (upto 6 Years) 6111.9000 6203.4300 6203.4900 6203.4900 6203.4900 6203.4900 6203.4900 6203.4900 6203.4900 6203.4900.1400	A.E 0.075/pc sh/ a 0.074/pc 0.079/pc nam 0.195/pc niland/ A.E 0.22/pc sh/ a 0.25/pc
16 Socks in Pair (upto 6 Years) 6111.9000 6203.4300 6203.4900 6203.4900 6203.4900 6203.4900 6203.4900 6203.4900 6203.4900 6203.4900.1400	A.E 0.075/pc sh/ a 0.074/pc 0.079/pc nam 0.195/pc niland/ A.E 0.22/pc sh/ a 0.25/pc
16 Socks in Pair (upto 6 Years) 6203.4300 6203.4300.1400 Bangladesh/Sri Lanka Other 0.07 China/Vietnam 0.19	A.E sh/ a 0.074/pc a 0.079/pc nam 0.195/pc nailand/ 0.22/pc sh/ a 0.25/pc
(upto 6 Years) 6203.4900 6203.4900.1400 Bangladesh/Sri Lanka 0.07 Other 0.07 Indepense of Theiland (a 0.074/pc 0.079/pc nam 0.195/pc niland/ .A.E 0.22/pc h/ a 0.25/pc
Sri Lanka Other China/Vietnam Independed Theiland	a 0.074/pc 0.079/pc nam 0.195/pc niland/ .A.E 0.22/pc h/ a 0.25/pc
China/Vietnam 0.19 Indonesia/ Theiland/	nam 0.195/pc niland/ .A.E 0.22/pc h/ a 0.25/pc
China/Vietnam 0.19 Indonesia/ Theiland/	nam 0.195/pc niland/ .A.E 0.22/pc h/ a 0.25/pc
Indeposite / Theiland /	niland/ .A.E 0.22/pc .h/ a 0.25/pc
Indonesia/ Theiland/	A.E 0.22/pc h/ a 0.25/pc
	h/ a 0.25/pc
	oh/ a 0.25/pc
17 Legging/Tights/Jagging 6203.4300 6203.4300.1500	a 0.25/pc
(apto o i cars)	d .
Sri Lanka 0.2	0.28/pc
Other 0.2	
	nam 0.24/pc
Indonesia/ Thailand/	iland/
Children Legging/ 6111.9000 6111.9000 Molaysia/ H.A.E. 0.2:	A 25/ma
18 Tights/ Jagging 6203.4300 6203.4300 Malaysia/ U.A.E	AC
6202 4000 6202 4000 Bangladesh/	
(6 to 12 Years) 6203.4900 6203.4900 Bangladesh/ Sri Lanka 0.20	h/ 0.28/na

^{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.
- 2. The Director General, Customs Valuation, Custom House, Karachi.
- 3. The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 4. The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5. The Chief Collector of Customs, Appraisement (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 Directors, 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.

