

SL. NO. 32/2011-CA Policy Dt. 28-3-2011



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 306

Dated 21-03-2011

For immediate implementation please

No. Misc/44/2007-VI/743

Note:



The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.

Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

The Collectors of Customs, Model Customs Collectorate, Appraisement/PaCCS/Port Qasim/Preventive), Karachi/Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar

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SUBJECT: DETERMINATION OF CUSTOMS VALUE OF RING TRAVELLERS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

Customs Values of Ring Travellers were determined vide Valuation Ruling No. Misc/44/2007-VB/2397, dated 26-10-2009. Aggrieved with the decision, M/s. Associated Textile Consultants (Pvt) Limited, Karachi filed representation against the determined Customs Values of Ring Travellers of Switzerland origin.

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In consideration of the representation, meetings with all stakeholders were held on 20-03-2010, 26-04-2010, 31-12-2010 and 18-01-2011. Stakeholders have shown casual attitude

attending the meetings except the representatives of M/s. Associated Textile Consultants Ltd., Karachi, who regularly participated in the meetings and submitted written as well

verbal arguments in the subject matter. This non-cooperative attitude led to the conclusion

that the importers were avoiding, intentionally, to participate in the meeting for the reasons best known to them. However, a final meeting was fixed for 08-03-2011. The representatives

of M/s. Associated Textile Consultants (Pvt) Ltd; Karachi, attended the meeting and reiterated the same arguments that the declared value of Swiss origin is on higher side. M/s. Noman

Enterprises submitted written reply, stating that due to imposing of import duty on packing material landed cost has significantly increased, that textile industry is already under financial

crises due to shortage of electric power and inflated price of raw material and that the customers prefer to use cheaper Ring Travellers like Chinese and Indian origin. They



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demand that the value of German origin Ring Travellers may be reduced and that the value of packing materials may be excluded from the value of goods for assessment purpose.

3. Import data of Customs was scrutinized. Import values of Ring Travellers, in terms of Section 25(1) of the Customs Act, 1969, were not acceptable due to the declared values of similar/identical goods under the provisions of Section 25(5) and 25(6) were being imported at the less values when compared with local market enquiry under Section 25(7) of the Act, conducted for the determination of Customs Value. On the basis of these exercises, the Customs Values of Ring Travellers of assorted types / sizes were calculated. After cross-check from various documents, these values have been determined under Section 25(9) read with Section 25A of the Customs Act, 1969 for implementation: -

S.No.	Description of Goods	H.S.Code	Origin	Customs Value
(1)	(2)	(3)	(4)	(5)
01.	Ring Travellers Assorted Types / Sizes	8448.3310	Switzerland	US\$ 108/Kg
02.	Ring Travellers Assorted Types / Sizes	8448.3310	Japan	US\$ 86/Kg
03.	Ring Travellers Assorted Types / Sizes	8448.3310	Germany	US\$ 83.63/Kg
04.	Ring Travellers Assorted Types / Sizes	8448.3310	India	US\$ 70/Kg

4. The aforesaid values are determined under Section 25A of the Customs Act, 1969, for implementation. All the clearance Collectorates are advised to ensure the assessment of the goods as per above determined values. However, if the invoice value is higher than the value in this ruling, then such higher value shall be adopted for assessment purpose in terms of Section 25 of the Customs Act, 1969.

M. Khan
28/3/2011

Muhammad Jamil
(MUHAMMAD JAMIL)
DIRECTOR

Distribution

1. S.O to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (Hqs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.
10. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
11. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
12. Guard File.