

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

RULING US 25A NO. 309 /2011

No. Mics/13/2007-III/IV-A/1080

Dated: 28-04-2011

Note:

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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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 Collectorates (Appraisalment/ PoCCS/Port Qasim/ Preventive),
Karachi/ Lahore/ Sambrial/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/
Peshawar.

**SUBJECT: DETERMINATION OF CUSTOMS VALUE OF "GARMENTS"
UNDER SECTION-25A OF THE CUSTAMS ACT, 1969.**

Earlier Valuation Ruling in respect of Garments was issued on 18-01-2010 under section 25A of the Customs Act, 1969. Keeping in view price trend in International Market, an exercise to determine the fresh values of imported Garments was undertaken.



2. Meetings with all stakeholders were convened on 25-01-2011 & 08-02-2011 to seek their input. The Garments Importers Association of Pakistan (GIAP) contended that the prices of the garments and related accessories are decreasing and the values which are still one year old require revision. They also submitted their proposals for various items of garments imported from China, Indonesia & Thailand and stressed to maintain those values.
3. The current import data was also obtained to arrive at the fair assessable values for Garments. The clearances from past one year have been made on the previous Ruling but there are import instances where declared values are higher than the values suggested in the proposal by the Association. Whereas some items have not been imported in the relevant period i.e. the ninety days, but the same were available in the market. In such cases since no import data was available, therefore, the values have been worked back in terms of Section 25(7) and they are adopted for the purposes of the customs value. Since computed valuation method could not be validly adopted in view of insufficient information regarding manufacturing components in the country of export, therefore, composite approach has been adopted for determination of values in terms of Section 25(9) of the Customs Act, 1969, as

Detailed in the table below and the same are issued under Section 22-B of the Customs Act, 1969 for implementation:-

S.#	Description of Goods	HS. Code	UoM	Origin	C&F Value US\$
1.	Genl Shirt/T. Shirt, Jacket/Non-Woolen Sweater/Blazer	6109.1000 6109.9090	Dozen	China Indonesia Thailand	19.00
2.	Shirt/T-Shirt Free Size	6109.1000 6109.9090	Dozen	China Indonesia Thailand	12.00
3.	Boy/Girl Shirt Free Size	6109.1000 6109.9090	Dozen	China Indonesia Thailand	8.70
4.	Baby/Baba Shirt/Non Woolen Sweater 2 to 5 Years	6109.1000 6109.9090	Dozen	China Indonesia Thailand	7.78
5.	Ladies/Gents Jeans Pants	6203.2400 6203.4300 6203.4900	Dozen	China Indonesia Thailand	18.80
6.	Ladies / Gents Dress Pants	6203.2400 6203.4300 6203.4900	Dozen	China Indonesia Thailand	18.80
7.	Boy/Girl Pants 6 to 12 Years	6203.2400 6203.4300 6203.4900	Dozen	China Indonesia Thailand	8.55
8.	Baby/Baba Pant - 2 to 5 Year	6203.2400 6203.4300 6203.4900	Dozen	China Indonesia Thailand	8.55
9.	Boy/Girl Short/Skirt Lower	6203.2400 6203.4300 6203.4900	Dozen	China Indonesia Thailand	6.22
10.	Baby/Baba Suit New Born	6209.9010 6209.9020 6209.9090	Dozen	China Indonesia Thailand	7.26
11.	Baby Charm & Romper Suit Upto 2-5 years	6209.9010 6209.9020 6209.9090	Dozen	China Indonesia Thailand	4.75
12.	Baby Frock Upto 2 Years	6209.9010 6209.9020 6209.9090	Dozen	China Indonesia Thailand	7.00
13.	Baby Frock Upto 3 to 6 Years	6209.9010 6209.9020 6209.9090	Dozen	China Indonesia Thailand	8.00
14.	Baby / Baba Under Shirt/T- Shirt Upto 5 Year	6209.9010 6209.9020 6209.9090	Dozen	China Indonesia Thailand	4.00
15.	Baby/Baba Socks/ Cap/Bibs/Under Wear/Panties/ Leggie/Vest	6203.4900 6203.9010	Dozen	China Indonesia Thailand	1.66



	Goods Description (Up to 2 Years)	HS Code	Unit	Origin (Country)	Value
17	Baby/Babla Up to 2 Years	6111.2000 6205.9090	Dozen	China Indonesia Thailand	2.90
18	Baby/Baba Suit 2 to 5 Years (Shirt / Frock & Pant / Skirt)	6111.0000 6111.2020 6111.3000 6203.2400	Kilogram	China Indonesia Thailand	3.50
19	Baby/Baba Wrapping Shoe/Blanket	6111.9000 6111.2020 6111.3000 6203.4900	Dozen	China Indonesia Thailand	7.80
20	Boy/Girl Suit 6 to 12 Years (Shirt/ Frock & Pant/Skirt)	6203.2220 6203.2300 6203.2900	Dozen	China Indonesia Thailand	16.30
21	Ladies Jersey/ Jacket Non woolen Sweater Blazer	6110.9000 6203.2900	Dozen	China Indonesia Thailand	18.18
22	Ladies Upper & Blouse Free Size	6109.1000	Dozen	China Indonesia Thailand	10.75

Notes:

- i) Nearest origin may be considered for assessment purposes if value of any country is not covered under this ruling.
- ii) If the description mentioned in this valuation ruling does not match with the description given in the HS Code, description of goods shall be confirmed for implementation purposes.

04. The above values are hereby determined under Section 25-A of the Customs Act, 1969. All the Collectorates are advised to finalize the assessment on the values mentioned above. 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.


 (MUHAMMAD TAHIR)
 DIRECTOR

Distribution:-

1. S.A. 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 (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Federation of Pakistan, Chambers of Commerce & Industry, Karachi.
10. Karachi Chamber of Commerce & Industry, Karachi.
11. Karachi Customs Agents Group, Bohri Road, Karachi.
12. Guard File.