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MCC/ APPRAISEMENT

SL. NO 84/2011-LA Policy Dt 13-6-2011

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25A NO. 334

Dated 9-06-2011

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No. Misc/ 14/2010-IV/1607

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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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 Collectorate, (Appraisal/ PaCCS/ Port Muhammad Bin Qasim & Preventive), Karachi/Lahore/ Sambrial/ Silakot/ Faisalabad/ Multan/Islamabad/ Hyderabad/ Queta/Peshawar.

SUBJECT : DETERMINATION OF CUSTOMS VALUE OF ARTIFICIAL JEWELLERY UNDER SECTION 25A OF THE CUSTOMS ACT, 1969



On receipt of a reference from the Director General Valuation this Directorate initiated exercise to determine the custom values of imported Artificial Jewellery.

2. The Import data was retrieved which reflected an abnormal-trend, so this could not serve as an effective tool to arrive at transaction value as envisaged under Section 25(1), (5) & (6) of the Customs Act, 1969.

This Directorate General also obtained information from local market regarding frequently imported Artificial Jewellery, which revealed that there were different qualities being imported and sold on different prices.

3. In order to discuss the matter with stakeholders, meetings were convened on 12-05-2010, 03-06-2010 and 28-02-2011, but no one attended nor any written reply was received. This attitude, on their part, reflected lack of interest. Accordingly the average market prices have been taken and worked out through the deductive value method as

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provided under section 25(7) of the Custom Act, 1969. The matter has been concluded by ascertaining the following customs values under section 25(7) of the Customs Act, 1969:

S.No.	Description of Goods	H.S.Code	Origin	Assessable Customs Value C&F
(1)	(2)	(3)	(4)	(5)
01.	Artificial Jewellery	7117.1900 7117.9000	China	US\$ 15.25/Kg
02.	Artificial Jewellery	7117.1900 7117.9000	Other than China	US\$ 16.77/Kg

4. The aforesaid values are determined under Section 25A of the Customs Act, 1969, for uniform implementation. All the clearance Collectorates are advised to ensure the assessment of the goods as per above determined values. However, if the declared / invoice value is higher, the same shall be applied for assessment purpose in terms of Section 25 of the Customs Act, 1969.


(MUHAMMAD TAHIR)
DIRECTOR

Distribution :-

1. SA 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, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Director of Intelligence Investigation, Karachi/Lahore/Islamabad.
8. The Deputy Director (Hqrs.), 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) Karachi.
10. Chairman Valuation Committee (KCCI) Karachi.
11. Karachi Customs Agents Group, Bohri Road, Karachi.
12. Guard File

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