

*(This Ruling has been revised / superseded vide Valuation Ruling No. 1177/2017 dated 08-06-2017)*

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

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The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West)/Port Muhammad Bin Qasim / Preventive, Karachi /Lahore (Appraisement /Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad/Hyderabad/ Quetta/Peshawar/ Gawadar / Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES OF SHOE POLISH UNDER SECTION 25-A OF  
THE CUSTOMS ACT, 1969**

**(VALUATION RULING No. 841/2016)**

No. Misc/05/2014-II/8948

Dated: 02-05-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969 the Customs values of Shoe Polish are determined as Follows:-

**2. Background of the valuation issue:** Since the earlier customs values of Shoe Polish were determined more than three and half years ago through Valuation Ruling No. 691/2014, dated 25-09-2014, a re-determination of customs values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the customs values of Shoe Polish.

**3. Stakeholders' participation in determination of customs values:** Meeting was schedules on 20-04-2016, which was attended by commercial importers as well as Shoe Polish Importers and representatives of various clearances Collectorates.

**4. Method adopted to determine customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue in hand in terms of Section 25A(1) of the Act. Transaction value method provided in Section 25(1) was found inapplicable because the sufficient information with respect to adjustment to be made to the transaction value in terms of Section 25(2) was not available. Identical/similar goods value method provided in Sections 25(5) & (6) were examined sequentially for applicability to the valuation issue in the instant case. These methods furnished unreliable values and were not found applicable. Local market enquiry in terms of Section 25(7) of the Customs Act, 1969, was also conducted. Since the manufactures costs of producing the goods in question in the country of exportation were not available. Computed value method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. Deductive value method under Section 25(7) of the Customs Act, 1969, was therefore, the methodology adopted to determine the customs values of Shoe Polish in this case.

**5. Customs Values for Shoe Polish of China, Turkey, and other origins:** Shoe Polish of China, Turkey and other origin hereinafter specified shall be assessed to duty/taxes of the following Customs Value:-

S. No.	Description of goods	PCT	Proposed PCT for WEBOC	Origin	Customs Values (C&F) USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)
01	Shoe Polish tin Pack	3405.1010	3405.1010.1000	China	1.00
02	Shoe Polish tin Pack	3405.1010	3405.1010.1100	Turkey	1.15
03	Shoe Polish tin Pack	3405.1010	3405.1010.1200	Others	1.25

04	Shoe Polish tin Liquid	3405.1010	3405.1010.1300	China	1.35
05	Shoe Polish tin Liquid	3405.1010	3405.1010.1400	Turkey	1.45
06	Shoe Polish tin Liquid	3405.1010	3405.1010.1500	Others	1.65

6. In cases where declared I transaction 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 officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling. The Customs Values determined in the ruling are for the descriptions and specification as mentioned herein, HS Codes are mentioned for illustrative purposes so that Valuation Ruling value are made accessible to the assessing officers. The assessment shall be finalized in the correct classification after fulfilling requisite formalities relating to importability or any other certifications required thereon.

**7. Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

**8. Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969 within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.

**10. This Valuation Ruling Supersedes Valuation No. 691/2014 dated 25.09.2014.**

**(DR.WASIF ALI MEMON)**  
Director