

(This Ruling has been revised / superseded vide Valuation Ruling No. 1637/2022 dated 26-04-2022)

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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 Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES OF SUITCASES (SOFT & HARD) OF LOW  
END BRANDS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING No. 915/2016)**

No. Misc/05/2011-III/9334

Dated: 25-08-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Suitcases (Soft & Hard) of low end brands are determined as follows:-

**2. Background of the valuation issue:** Customs value of Suitcases (Soft & Hard) of low end brands were determined vide Valuation Ruling No. 567/2013 dated 03.07.2013. Since the above Valuation Ruling was considerably old and needed revision importantly, in the light of order of Honorable Sindh High Court in CP 6918 dated 10.11.2015, an exercise was undertaken to re-determine the customs value of the subject goods under Section 25A of the Customs Act, 1969 keeping in view the current international prices of the goods.

**3. Stakeholders' participation in determination of Customs values:** A Meeting with stakeholders of this sector was held on 23.08.2016 which was attended by the commercial importers. The commercial importers requested for downward revision keeping in view the decline in international prices of the commodity and its input goods. They also argued that due to recent decline in international prices of oil the price of oil based products such as plastic etc have declined considerably. All the participants were requested to provide relevant documents, Copies of L/C, Bank Contract, Sales Tax invoices and proposed workings in support of their contention. However no substantial evidence and relevant documents were submitted by the stakeholders to support their claim.

**4. Method adopted to determine Customs values:** Valuation methods provided under Section 25 of the Customs Act, 1969 were followed to arrive at fair value of Suitcases (Soft & Hard) of low end brands. Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value Methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in the prices. Online values were also checked. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted from various markets in the city which were found applicable and adopted to determine the customs values of subject goods.

**5. Customs values for Suitcases (Soft & Hard) of low end brands:** Suitcases (Soft & Hard) of low end brands herein after *specified* shall be assessed to duty/taxes at the following values:-

S. No.	Description of Goods	Specification of Goods	PCT Heading	Proposed PCT for WEOC	Origins	Customs Values (C&F) US\$/Set
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01	Suitcases Soft Type (Low end brands)	Five pieces set Sizes 20", 24", 28", 30" & 32".	4202.1220	4202.1220.1000	China	50.00
				4202.1220.1100	Others	60.00
		Four pieces set Sizes 20", 24", 28" & 30" ,		4202.1220.1200	China	31.00
				4202.1220.1300	Others	38.00

		Three pieces set Sizes 20", 24" & 28"		4202.1220.1400	China	21.00
				4202.1220.1500	Others	25.00
02	Suitcases Hard Type (Low end brands)	Five pieces set Sizes 20", 24", 28", 30" & 32".	4202.1220	4202.1220.1600	China	57.00
				4202.1220.1700	Others	69.00
		Four pieces set Sizes 20", 24", 28" & 30",		4202.1220.1800	China	42.00
				4202.1220.1900	Others	50.00
		Three pieces set Sizes 20", 24" & 28"		4202.1220.2000	China	29.00
			4202.1220.2100	Others	35.00	
03	The value determined above shall be applicable in case the sizes of Suit/trolley cases in the sets are slightly smaller or bigger than sizes mentioned above to the extent of 1-2 inches.					
04	Clearance Collectorates are requested to ensure that aforementioned goods (i.e. suit/trolley cases of plastic or textile materials) are correctly described, cleared and classified.					
05	This Valuation Ruling is only for low end brands and not applicable for branded goods like Louis Vuitton Carlton, Samsonite, American Tourister, Summit, Sonada, Logel, Pacific, Swiss Gear, LYX Royal, and other similar brands.					

6. In cases where declared/ 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.

**7. Validity of this 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 of this ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately. Customs values determined the ruling are for the description and specification as mentioned in the table above of this Ruling. HS Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification 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 supersedes Valuation Ruling No. 567/2013, dated 03-07-2013.

**(DR.WASIF ALI MEMON)**

Director

Copy for information to:-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT &T Audit Building, Mauj-e-Darya Road, Lahore.

09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta Peshawar / Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting Valuation Ruling No. 567/2013, dated 03-07-2013.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.