

(This Ruling has been revised / superseded vide Valuation Ruling No. 1491/2020 dated 24-11-2020)

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

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 GLASS BEADS, GLASS BEADS
CRYSTAL/ GLASS CHATON BEADS UNDER SECTION 25-A OF THE CUSTOMS ACT,
1969**

(VALUATION RULING No. 939/2016)

No. Misc/11/2009-IV/V

Dated: 28-09-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Glass Beads, Glass Beads Crystal/Glass Chaton Beads are determined as follows:-

2. Background of the valuation issue: Customs values of imported Glass Beads, and Glass Beads Crystal were issued vide Valuation Ruling No. 412 dated 13-01-2012 and its corrigendum dated 11-09-2012. It was felt appropriate to revise the value of subject goods keeping in view the changes in value in the international market as the same was more than 4 years old. Therefore, this Directorate General initiated an exercise to re-determine the value of imported Glass Beads, Glass Beads Crystal/Glass Chaton Beads.

3. Stakeholders' participation in determination of Customs values: Stakeholders' Meetings were scheduled on 17-08-2016, 30-08-2016 and 28-09-2016. The stakeholders had been requested to submit the following documents before or during the meeting: -

- (i) Invoices of imports made during last three months showing factual value.
- (ii) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- (iii) Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- (iv) Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. No one appeared for the meetings. No documents as requisitioned were submitted in this Directorate General on or even after the said scheduled meetings.

5. Method adopted to determine Customs values: Valuation methods given in Section 25 of the Customs Act, 1969 were followed. 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 also not found helpful in determination of values due to wide variation in values. Consequently, market enquiries as envisaged under Section of the Customs Act, 1969, were conducted and customs values of Glass Beads, Glass Beads Crystal/Glass Chaton Beads were determined under section 25(7) of the Customs Act, 1969.

6. Customs values for Glass Beads, Glass Beads Crystal/Glass Chaton Beads hereinafter specified shall be assessed to duty / taxes at the following Customs Values: -

S. No.	Specification of goods	PCT	Proposed PCT for WEOC	Origins	Customs Values (C&F) US\$/Kg

(1)	(2)	(3)	(4)	(5)	(6)
1	Glass Beads up to No. 12/0	7018.1000	7018.1000.1000	China	1.00
2	Glass Beads up to No. 12/0	7018.1000	7018.1000.1100	Other Origins	1.15
3	Glass Beads No. 14/0	7018.1000	7018.1000.1200	China	1.30
4	Glass Beads No. 14/0	7018.1000	7018.1000.1300	Other Origins	1.50
5	Glass Beads No. 16/0	7018.1000	7018.1000.1400	China	1.70
6	Glass Beads No. 16/0	7018.1000	7018.1000.1500	Other Origins	1.96
7	Glass Beads Crystal Size 3 mm	7018.1000	7018.1000.1600	China	13.50
8	Glass Beads Crystal Size 3 mm	7018.1000	7018.1000.1700	Other Origins	15.53
9	Glass Beads Crystal Size 4 mm	7018.1000	7018.1000.1800	China	17.50
10	Glass Beads Crystal Size 4 mm	7018.1000	7018.1000.1900	Other Origins	17.50
11	Glass Beads Crystal /Chaton Beads size 19	7018.1000	7018.1000.2000	China	3.50
12	Glass Beads Crystal /Chaton Beads size 19	7018.1000	7018.1000.2100	Other Origins	4.03
13	Glass Beads Crystal /Chaton Beads size 24	7018.1000	7018.1000.2200	China	3.80
14	Glass Beads Crystal /Chaton Beads size 24	7018.1000	7018.1000.2300	Other Origins	4.37
15	Glass Beads Crystal /Chaton Beads size 38	7018.1000	7018.1000.2400	China	4.00
16	Glass Beads Crystal /Chaton Beads size 38	7018.1000	7018.1000.2500	Other Origins	4.60
17	Glass Beads Crystal /Chaton Beads size 42	7018.1000	7018.1000.2600	China	4.10
18	Glass Beads Crystal /Chaton Beads size 42	7018.1000	7018.1000.2700	Other Origins	4.72
19	Glass Beads Crystal /Chaton Beads size 45	7018.1000	7018.1000.2800	China	4.30
20	Glass Beads Crystal /Chaton Beads size 45	7018.1000	7018.1000.2900	Other Origins	4.95

7. 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 air freight while applying the Customs values determined in this Ruling.

8. 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.

9. 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, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in the 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 this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the table above of this Ruling. HS codes are mentioned for illustrative purposes 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 IS of the Customs Act, 1969 or any other law in vogue therein.

11. This Ruling supersedes Valuation Ruling No. 412 dated 13-01-2012 and its corrigendum dated 11-09-2012.

(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 (Appraisement), 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), 1st 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. 13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting the Valuation Ruling No. 412/2012, dated 13-01-2012 and its corrigendum dated 11-09-2012.
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, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st Floor, Custom House, Karachi.
21. Guard File.