(This Ruling has been revised / superseded vide Valuation Ruling No. 1782/2023 dated 26-05-2023)
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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 / Export (Karachi / Port Qasim) / JIAP, Karachi / Preventive, Karachi / Lahore (Appraisement / Preventive / AIIA) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement / Preventive) / Gawadar / Gilgit-Baltistan.

DETERMINATION OF CUSTOMS VALUE OF PRINTED CIRCUIT BOARD PCT (8534.0000) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1425/2019

No. Misc/11/2013-VI/2591B Dated: 6th November, 2019

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Printed Circuit Board are determined as follows:-

2. Background of the valuation issue: Customs values of Printed Circuit Boards were earlier determined through Valuation Ruling No. 1168/2017 dated 22-05-2017. The Federal Board of Revenue issued CGO No. 15/2019 & 17/2019 dated 13-09-2019 and 19-09-2019 respectively wherein Unit of Measurement (UOM) of a number of commodities including Printed Circuit Boards was changed from Kilograms to Unit (Per Piece) for the purpose of assessment. Moreover, a number of representations were received in this Directorate General that the values of subject goods in international market have shown upward trend which require re-determination of values. Keeping in view the above facts, an exercise to determine the customs values of the subject goods under section 25A of the Customs Act 1969.

3. Stakeholders' participation in determination of Customs values: Meetings with stakeholders were convened on 28-10-2019, 04-11-2019 & 06-11-2019 which were attended by different stakeholders and importers. The stakeholders were requested to submit following documents before or during the course of meeting so that customs values could be determined:-

A. Invoices of imports during last three months showing customs value.

B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.

C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.

D. Copies of Sales Tax Invoices issued during the last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

4. Method adopted to determine Customs values: Custom Valuation methods given in Section 25 of the Customs Act, 1969 were applied in sequential order to address the valuation issue at hand. Transaction value method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because requisite information under the law was not available. Identical and similar goods valuation methods provided in Sub-Section (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variation and suppressed declarations, the same could not be relied upon. In the sequential order this office then resorted to conduct a market inquiry and, consequently, Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969, was applied to arrive at the assessable Customs values of the subject goods, being most appropriate for the purpose. All the information together was evaluated and analyzed for the purpose of determination of customs values.

6. Customs values for Printed Circuit Board: Printed Circuit Boards *hereinafter specified* shall be assessed to duty/taxes on the Customs values given against them in the Table below:-

S. No.	Description of goods	HS. Code	Proposed PCT for WeBOC	Origin	Customs Value US$ per unit/ per piece
(1)	(2)	(3)	(4)	(5)	(6)
1	Single Sided (Bare Board)	8534.0000	8534.0000.1000	China	2.56
2	Printed Circuit Boards		8534.0000.1100	Europe/USA/Japan	3.72
3	Avg: Size: 12”x12”/330 grams		8534.0000.1200	Other	2.97
4	Single Sided (Stuffed Board)		8534.0000.1300	China	10.30
5	Printed Circuit Board		8534.0000.1400	Europe/USA/Japan	14.93
6	Assembly, Avg: Size: 12”x12”/660 grams		8534.0000.1500	Other	11.94
7	Double Sided (Bare Board)		8534.0000.1600	China	5.94
8	Printed Circuit Boards Avg:		8534.0000.1700	Europe/USA/Japan	8.61
9	Size: 12”x12”/330 grams		8534.0000.1800	Other	6.89
10	Double Sided (Stuffed Board)		8534.0000.1900	China	23.73
11	Printed Circuit Board		8534.0000.2000	Europe/USA/Japan	34.40
12	Assembly, Avg: Size: 12”x12”/660 grams		8534.0000.2100	Other	27.52

<u>Note:</u> **The Customs values shall be assessed on the basis of standard packing weight/piece/size given in Column 2 of the above table. The items containing weight/piece/size different from said weight/piece/size may be assessed on prorata oasis.**

6. In cases where declared/transaction values are higher than the Customs value 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, 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. Ally anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.

10. This ruling supersedes Valuation Ruling No. 1168/2017, dated 22-05-2017.

(SHAFIQUE AHMAD LATKI)
Director

Copy for information to:-
1. The Member (Customs, Operations), F.B.R., Islamabad.
2. The Director General, Directorate Genera Customs Valuation, Custom House, Karachi
3. The Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.

5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Chief Collector of Customs, (Enforcement), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, Post Clearance Audit (PCA) & Internal Audit, Karachi.
10. The Directors, Intelligence & Investigation, Karachi/ Lahore/ Islamabad/ Quetta/ Peshawar/ Faisalabad.
11. The Director, Directorate General of Customs Valuation Custom House, Lahore.
12. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
13. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
15. The Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi.
18. The Webmaster, Federal Board or Revenue, Islamabad.