

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

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**The Collectors of Customs**, Model Customs Collectorates, Appraisement and Facilitation (East / East) / Port Qasim / Enforcement and Compliance, JIAP, Karachi / (Appraisement and Facilitation / Enforcement and Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisement and Facilitation Peshawar / Gwadar / Gilgit- Baltistan / Exports (Karachi / Port Qasim).

**DETERMINATION OF CUSTOMS VALUES OF BLANKETS OF DIFFERENT TYPES  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING No. 1436/2020)**

File No. Misc/19/2012-IV/2864

Dated: 4<sup>th</sup> February, 2020

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

**2. Background of the valuation issue:** The Customs values of the Blanket were earlier determined vide Valuation Ruling No. 979/2016 dated 25.11.2016. Since the values given therein were more than 03 years old, it was deemed expedient to revise the same to bring them as per prevailing international market. Therefore, an exercise was undertaken by this Directorate General to determine customs values of the subject goods under section 52-A of the Customs Act, 1969.

**3. Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were conducted on 4-11-2019 and 16-1 2-2019. All the participants had been requested to submit the following documents.

- i. Invoices of imports during last three mouths 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 /I.Cs opened during the last three months showing the value of items in question.
- iv. Copies of Sales Tax Invoices issued during last three 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. Methods Adopted to Determine Customs Values:** Valuation methods given in Section 25 of the Customs Act, 1969, were followed in sequential order to arrive at customs values of blankets. 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 but the same could not exclusively relied upon due to wide variations in the declared values of the subject goods. Thereafter, market enquiry of the subject goods as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The prices of different types of blanket in the market varied significantly and were heavily dependent on quality of the blankets and the location of the selling points or shops in the city. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied for valuation of afore-mentioned goods as the conversion costs of the constituent materials at the country of export were not available. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of blankets have been determined under section 25(9) of the Customs Act, 1969.

**5. Customs Values of Blankets:** Blankets of different qualities and various origins hereinafter specified, shall be assessed to duty/taxes at the following minimum Customs values.

S. No.	Description of Goods	P.C.T	Proposed PCT for WEOC	Origins	Customs Values (C&F) US \$/KG
(1)	(2)	(3)	(4)	(5)	(6)
1	100% Polyester Blankets Printed and embossed, in retail packing (finished)	6301.4000	6301.4000.1000	China	4.80
		6301.9000	6301.9000.1000	Korea/U.A.E	5.90
				Europe	7.10
2	100% Acrylic / Blended blankets printed and embossed, in retail packing (finished)	6301.4000	6301.4000.1000	China	6.35
		6301.9000	6301.9000.1000	Korea/U.A.E	7.10
				Europe	8.75

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 and the same may be communicated to this Directorate General forthwith. In case of consignment imported by air, the assessing officer shall take into account the difference between air freight and sea freight while applying the Customs values determined in this Ruling.

**7. Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values 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, 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 in the ruling are for the description and specification as mentioned in the above table 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.

10. This ruling supersedes Valuation Ruling No. 979/2016, dated 25-11-2016.

**(SHAFIQUE AHMAD LATKI)**  
Director

Copy for information to:-

1. The Member (Customs, Operations/Policy), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), 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, PCA& Internal Audit, Karachi.
10. The Director General, IOCO, Karachi
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
12. The Director, Directorate of Customs Valuation, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.

14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. The Web master, Federal Board of Revenue, Islamabad.
18. Guard File.