

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

Determination of Customs Values of Motorcycle Helmet Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. ¹⁴⁷⁹ 2020)

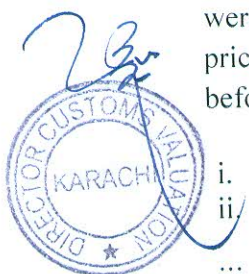
C.No. Misc/07/2009-IVA/V

Dated: 22-10-2020

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

2. **Background of the valuation issue:** Custom Values of Motorcycle Helmet were earlier determined vide Valuation Ruling No. 914/2016 dated 25.08.2016. The Valuation Ruling was over four years old. Therefore, an exercise was undertaken by this Directorate General to revise the same according to trends prevailing in the current international market.

3. **Stakeholders' Participation in Determination of Customs Values:** Meetings were held with stakeholders on 30.09.2020 and 12.10.2020 to discuss the current international prices of subject items. All the stakeholders were requested to submit the following documents before or during the course of stakeholder's meetings:

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- i. Invoices of imports 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 the last four months showing the values of supplies (excluding duty and taxes) to substantiate their views.

4. No one attended the hearing or submitted any documents as requested above despite being given reasonable opportunity of hearing.

5. **Method Adopted to Determine Customs Values:** Valuation methods given in Section 25 of the Customs Act, 1969, were applied sequentially 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 the requisite information under the law was not provided by the importers. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969, provided some reference values but due to wide variations in the declarations the same could not be relied upon exclusively. In the sequential order this office conducted market inquiries in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. All the information so gathered was analyzed and evaluated. Keeping all the above in view.

customs values of Motorcycle Helmet are determined under Sub-Section (7) of Section 25 of the Customs Act, 1969.

6. **Customs Values** of Motorcycle Helmet of China & other origins *hereinafter specified* shall be assessed to duty/taxes on the minimum Customs values mentioned against them in the Table below:

S.No.	Description of Goods	Specification	H.S Code	Proposed PCT for WeBOC	Origin	Custom Value (C&F) USS/Pe
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Motor Cycle Helmet	Half Face	6506.1000	6506.1000.1000	China	3.97
				6506.1000.1100	Other origin	4.72
Full Face		6506.1000.1200		China	5.30	
		6506.1000.1300		Other origin	6.41	
3		Cross Shaped		6506.1000.1400	China	10.60
				6506.1000.1500	Other origin	12.61

7. In cases where declared / transaction values are higher than the customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing officers shall apply those values in terms of Sub-Section 25(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.

8. **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.

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, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

