

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE,
KARACHI
Phone: 021-99214144

C. No. Misc/10/2024-VI/0007

Dated: 1st January, 2025

VALUATION RULING NO.1946/2025)

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed, under Section 25D of the Customs Act, 1969 within 30 days before the Director General, Customs Valuation.
3. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

SUBJECT: DETERMINATION OF CUSTOMS VALUES OF CASTORS WHEELS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 23.12.2024.
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Background of the Issue: An information was received in the Directorate General of Customs Valuation that item Castors Wheels were released on different value which were on lower side. Therefore, the Directorate initiated the exercise for the determination of fair customs values of subject goods under Section 25A of the Customs Act, 1969.

2. Analysis/Exercise done to determine Customs Values: Meeting were convened which were attended by the stakeholders. The issue pertaining to the valuation of the subject goods were deliberated upon in details.

3. Method(s) adopted to determine Customs values: Valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values do not correspond to market prices. The values of identical and similar goods as per sections 25 (5) & (6) ibid could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. A market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted as per procedure of Office Order No. 17/20/4 dated 19-03-2014. Various wholesale and retail markets were visited and the actual prices of subject goods were acquired and by adjusting the amounts of profits. Finally, clearance data of similar/identical goods, market information from surveys, online information as well as values from internationally as provided under section 25A ibid so gathered have been utilized and analyzed for determination of custom values of the subject goods under section 25(9) of the Customs Act, 1969, read with Customs Rule 121(2) of the Customs Rules, 2001, which are as under:

4. Customs values of Castors Wheels: - hereinafter specified shall be assessed to duty/taxes at the following minimum Customs values:-

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F)
1	Castors Wheel (Made of Iron & Steel)	8302.2000	8302.2000.1000	China	US\$ 2.50/Kg

2	Castors Wheel (Made of Plastic)	3926.3000	3926.3000.1000	China	US\$ 3.00/Kg
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5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

6. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

7. The VR shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

8. The Collectorates of customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

(DR. TAHIR QURESHI)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.