

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

RULING U/S 25A No. 190

No. Misc/12/2009-IVA

Dated 31-10-2009

The Collector of Customs,

Model Customs Collectorates (Appraisement/ PaCCS/ Port Mohammad
Bin Qasim/ Preventive), Karachi/ Lahore/ Sambrial (Sialkot)/ Faisalabad/
Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar

**SUBJECT: DETERMINATION OF CUSTOMS VALUE OF SHOE TACKS H.S. CODE #
7307.0020, UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

Previous Valuation Ruling No DG (V) Val. Rev /69/ 2008 was issued on 29-07-2008 @ US\$ 0.84/Kg which is over one year old and need to be revised in view of prevailing and changing international market price trend. Accordingly, exercise was carried out to ascertain assessable values of subject goods. Meetings were fixed for 10-10-2009 and 26-10-2009 and all stakeholders were invited to participate in the same. However, no one turned up for the same.

2. Import data indicates that declared prices not only vary but are also extremely low as compared to their selling prices in the market. Therefore, these values cannot be taken as true terms of Section 25(1), (5) & (6) of the Customs Act, 1969, for determination of value of said items. Accordingly next valuation method i.e. Deductive Value Method as envisaged under section 25(7) of the said Act was adopted. Following values were arrived at on the basis of market enquiry:-

Description	H.S. Code	Origin	Assessable values (C&F)
(1)	(2)	(3)	(4)
Shoe Tacks	7307.0020	China	US\$ 0.92/kg

3. The values are hereby notified under Section 25A of the Customs Act, 1969. All the Clearance Collectorates are advised to finalize the assessment of subject goods accordingly. These values shall remain valid until revised. However, if declared / invoice values are higher than instant prices than such higher values shall be applied for assessment purpose.

**(MOHAMMAD IBRAHIM VIGHIO)
DIRECTOR**

Copy to:

1. SA to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. The Director General of Intelligence & Investigation, Islamabad
4. Chief Collector of Customs (North/South), Lahore/ Karachi
5. The Director General Customs Valuation, Karachi
6. The Director General, Post Clearance Audit, Karachi.
7. The Director of Intelligence & Investigation, Karachi/ Lahore.
8. Federation of Pakistan Chamber of Commerce & Industry, Karachi.
9. Karachi Chamber of Commerce & Industry, Karachi.
10. Karachi Customs Agents Group, Bohri Road Karachi.
11. Guard File.