

This Valuation Ruling has been superseded vide Valuation Ruling No. 841/2016 dated 2nd May, 2016

Version-1

(As Amended vide Corrigendum No. Misc/05/2014-II dated 2nd October, 2014)

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

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

**DETERMINATION OF CUSTOMS VALUES OF SHOE POLISH UNDER SECTION 25-A
OF THE CUSTOMS ACT, 1969**

(VALUATION RULING No. 691/2014)

No. Misc/05/2014-II

Dated: September 25, 2014

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

1. **Description of the valuation issue:** The case was remanded back by the Director General, Customs valuation vide Order in Revision No. 64/2014 dated 18-08-2014 against Valuation Ruling No. 663/2014 dated 31.03.2014. Therefore, an exercise to determine the Customs values of the subject goods under Section 25-A was initiated.
2. **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 required information under the law was not available. 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 and suppressed declarations the same could not be relied upon. In the sequential order this office then resorted to conduct a market inquiry. 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.
3. **Stakeholders' participation in determination of values:** A number of meetings with different stakeholders were held. Finally formal meetings inviting all types of stakeholders were convened on 03-09-2014 and 17-09-2014.
4. **Customs values for Shoe Polish tin pack/liquid:** Shoe Polish tin pack/liquid hereinafter specified shall be assessed to duty/taxes on the Customs values given against them in the Table below: -

S. No.	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Shoe Polish in tin pack	3405.1010	3405.1010.1000	China	0.90
02.	Shoe Polish in tin pack	3405.1010	3405.1010.1100	Turkey	1.00
03.	Shoe Polish in tin pack	3405.1010	3405.1010.1200	Others	1.10
04.	Shoe Polish in Liquid	3405.1010	3405.1010.1300	China	1.20
05.	Shoe Polish in Liquid	3405.1010	3405.1010.1400	Turkey	1.30
06.	Shoe Polish in Liquid	3405.1010	3405.1010.1500	Others	1.40

5. In case where declared / transaction values are higher than the Customs value determined in this Ruling, the assessing officer 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.

6. **Validity of this Valuation Ruling:** The value 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.
7. **Revision of the values 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.
8. 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. Any anomaly observed may kindly be brought to the notice of Directorate General immediately.
9. *This Ruling supersedes Valuation Ruling No. 663 dated 31-03-2014.*

Clarification

¹*["The values specified in the valuation Ruling are determined on the basis of Net content weight."]*

(ABDUL RASHID SHEIKH)
Director

Copy for information to:-

01. S.A. to Chairman, F.B.R., Islamabad.
02. Member (Customs), F.B.R., Islamabad.
03. Director General, Customs Valuation, Custom House, Karachi.
04. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
05. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
06. Chief Collector of Customs (Central), Lahore.
07. Chief Collector of Customs (North), Islamabad.
08. Director General, Intelligence and Investigation, Islamabad.
09. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Additional Director, Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e- Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
23. Guard File.

¹ *This Clarification Inserted vide Corrigendum No. Misc/05/2014-II dated 2nd October, 2014*