



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOM VALUES OF UNBRANDED GARMENTS  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 825/2016)

No. Misc/13/2007-IV / 8660

Dated: April, 5, 2016

In exercise of the powers conferred under Section 25-A of Customs Act, 1969 Customs Values of Un-branded Garments are hereby determined as follows: -

2. **Background of the valuation issue:** Since the earlier customs values of un-branded Garments were determined more than three and half years ago vide Valuation Ruling No.489/2012, dated 07-11-2012, a re-determination of customs values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the customs values of un-branded garments.
3. **Stakeholders' participation in determination of Customs values:** Meeting was scheduled on 29-03-2016, which was attended by commercial importers as well as Garment Importers Association and representatives of various clearance Collectorates.
4. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue at hand, in terms of Section 25A(1) of the Act. Transaction value method provided in Section 25 (1) was found inapplicable because it is generally known to all that majority of invoices produced at the import stage are manipulated / fabricated hence, sufficient information required as per the law was unavailable to ascertain accurate transaction value. Identical / similar goods valuation methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case. Data provided some references, however, it was observed that the same could not be solely relied upon due to the absence of absolute demonstrable evidence of qualities and commercial level etc. Furthermore, it was observed that importers commonly provide misleading descriptions while declaring their goods as other types and varieties of similar goods to avoid the valuation rulings. These methods furnished unreliable values and were not found applicable. In line with the statutory sequential order provided under section 25 of Customs Act, 1969 this office then conducted a market enquiry in terms of Section



25(7) of the Customs Act, 1969 using the Deductive Value Method, however, it was found that the determination of customs value could not be based solely upon this method either. Valuation method provided under section 25(8) also could not be applied because as the conversion cost from constituent material and allied expenses, in the country of export were not available. Finally, PRAL database, market information was evaluated and international prices from internet sources were thoroughly examined. All information gathered from these sources was analyzed for determination of customs value. Consequently, the fall back method of valuation provided under section 25(9) of Customs Act, 1969 was applied to derive at and determine the assessable customs value of subject goods.

5. **Customs values for Unbranded Garments of China, Indonesia, Thailand and Vietnam :** Unbranded Garments from China, Indonesia, Thailand and Vietnam *as specified in Annex-A of this Ruling (enclosed as annexure "A")* shall be assessed to duty / taxes on the Customs Values specified therein.

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. 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.

7. **Validity of this 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.

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 of this ruling, 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 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.

10. *This ruling supersedes Valuation Ruling No.489 / 2012, dated 07-11-2012.*

  
( Dr. Wasif Ali Memon )  
Director

Copy for information to : -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting Valuation Ruling No.489 / 2012, *dated 23-01-2015*, from the system on the date of issue of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.



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Annex-A to Valuation Ruling No. **825** 2016 dated **5**-04-2016

Un Branded Garments of China, Indonesia, Thailand and Vietnam origins C& F Customs  
Value US\$/Per Dozen

S.NO	Description of goods	Specification of Goods	PCT Heading	Proposed PCT for WeBOC	Customs Values (US\$ Per Dozen)
1	Men Suit (2 piece Coat & Pants)	All Types	6101.2000 6101.3000 6101.9000 6102.2000 6102.3000 6102.9000 6103.1000 6103.2200 6103.2300 6103.2900 6103.3200 6103.3300 6103.3900 6104.1300 6104.1900 6104.2200 6104.2300 6104.2900 6104.3200 6104.3300 6104.3900 6203.1200 6203.1910 6203.1990 6203.2200 6203.2300 6203.2900 6203.3200 6203.3300 6203.3900	6101.2000.1000 6101.3000.1000 6101.9000.1000 6102.2000.1000 6102.3000.1000 6102.9000.1000 6103.1000.1000 6103.2200.1000 6103.2300.1000 6103.2900.1000 6103.3200.1000 6103.3300.1000 6103.3900.1000 6104.1300.1000 6104.1900.1000 6104.2200.1000 6104.2300.1000 6104.2900.1000 6104.3200.1000 6104.3300.1000 6104.3900.1000 6203.1200.1000 6203.1910.1000 6203.1990.1000 6203.2200.1000 6203.2300.1000 6203.2900.1000 6203.3200.1000 6203.3300.1000 6203.3900.1000	48.00
2	Men Blazer/ Coat	All Types	6101.2000 6101.3000 6101.9000 6102.2000 6102.3000 6102.9000 6103.1000 6103.2200 6103.2300 6103.2900 6103.3200 6103.3300 6103.3900 6104.1300 6104.1900 6104.2200 6104.2300 6104.2900 6104.3200 6104.3300 6104.3900 6201.1200 6201.1300 6201.1900 6201.9200 6201.9300 6201.9900 6202.1200 6202.1300 6202.1900 6202.9200 6202.9300 6202.9900 6203.1200 6203.1910 6203.1990 6203.2200 6203.2300 6203.2900 6203.3200 6203.3300 6203.3900	6101.2000.1100 6101.3000.1100 6101.9000.1100 6102.2000.1100 6102.3000.1100 6102.9000.1100 6103.1000.1100 6103.2200.1100 6103.2300.1100 6103.2900.1100 6103.3200.1100 6103.3300.1100 6103.3900.1100 6104.1300.1100 6104.1900.1100 6104.2200.1100 6104.2300.1100 6104.2900.1100 6104.3200.1100 6104.3300.1100 6104.3900.1100 6201.1200.1100 6201.1300.1100 6201.1900.1100 6201.9200.1100 6201.9300.1100 6201.9900.1100 6202.1200.1100 6202.1300.1100 6202.1900.1100 6202.9200.1100 6202.9300.1100 6202.9900.1100 6203.1200.1100 6203.1910.1100 6203.1990.1100 6203.2200.1100 6203.2300.1100 6203.2900.1100 6203.3200.1100 6203.3300.1100 6203.3900.1100	24.60



3	Gents/Ladies Trouser (Dress Pant / Jeans / Lowers)	All Types	6103.4200 6103.4300 6103.4900 6104.6200 6104.6300 6104.6900 6203.4110 6203.4190 6203.4200 6203.4300 6203.4900.	6103.4200.1000 6103.4300.1000 6103.4900.1000 6104.6200.1000 6104.6300.1000 6104.6900.1000 6203.4110.1000 6203.4190.1000 6203.4200.1000 6203.4300.1000 6203.4900.1000	22.80
4	Gents / ladies Shirt / T- Shirt	All Types	6105.1000 6105.2000 6105.9000 6106.1000 6106.2000 6106.9000 6109.1000 6109.9010 6109.9090 6205.3000 6205.9090.	6105.1000.1000 6105.2000.1000 6105.9000.1000 6106.1000.1000 6106.2000.1000 6106.9000.1000 6109.1000.1000 6109.9010.1000 6109.9090.1000 6205.3000.1000 6205.9090.1000	21.60
5	Gents/Ladies Jackets/Non woolen Sweeters	All Types	6103.3200 6103.3300 6103.3900 6104.3200 6104.3300 6104.3900	6103.3200.1200 6103.3300.1200 6103.3900.1200 6104.3200.1200 6104.3300.1200 6104.3900.1200	24.60
6	Ladies Upper / Top Blouse	All Types	6104.3200 6104.3300 6104.3900 6104.5200 6104.5300 6104.5900 6106.1000 6106.2000 6106.9000 6206.3090 6206.4090 6206.9090	6104.3200.1300 6104.3300.1300 6104.3900.1300 6104.5200.1000 6104.5300.1000 6104.5900.1000 6106.1000.1000 6106.2000.1000 6106.9000.1000 6206.3090.1000 6206.4090.1000 6206.9090.1000	12.00
7	Boys Suit (2 Piece Coat & Pant)	All Types	6101.2000 6101.3000 6101.9000 6102.2000 6102.3000 6102.9000 6103.1000 6103.2200 6103.2300 6103.2900 6103.3200 6103.3300 6103.3900 6104.1300 6104.1900 6104.2200 6104.2300 6104.2900 6104.3200 6104.3300 6104.3900 6203.1200 6203.1910 6203.1990 6203.2200 6203.2300 6203.2900 6203.3200 6203.3300 6203.3900	6101.2000.1300 6101.3000.1300 6101.9000.1300 6102.2000.1300 6102.3000.1300 6102.9000.1300 6103.1000.1300 6103.2200.1300 6103.2300.1300 6103.2900.1300 6103.3200.1400 6103.3300.1400 6103.3900.1400 6104.1300.1400 6104.1900.1400 6104.2200.1400 6104.2300.1400 6104.2900.1400 6104.3200.1400 6104.3300.1400 6104.3900.1400 6203.1200.1400 6203.1910.1400 6203.1990.1400 6203.2200.1400 6203.2300.1400 6203.2900.1400 6203.3200.1400 6203.3300.1400 6203.3900.1400	24.00
8	Boys & Girls Shirts / T- Shirts	All Types	6105.1000 6105.2000 6105.9000 6106.1000 6106.2000 6106.9000 6109.1000 6109.9010 6109.9090 6205.3000 6205.9090.	6105.1000.1100 6105.2000.1100 6105.9000.1100 6106.1000.1100 6106.2000.1100 6106.9000.1100 6109.1000.1100 6109.9010.1100 6109.9090.1100 6205.3000.1100 6205.9090.1100	10.50
9	Boys & Girls Formal dress Pants / Trouser / Jeans	All Types	6103.4200 6103.4300 6103.4900 6104.6200 6104.6300 6104.6900 6203.4100 6203.4190 6203.4200 6203.4300 6203.4900.	6103.4200.1100 6103.4300.1100 6103.4900.1100 6104.6200.1100 6104.6300.1100 6104.6900.1100 6203.4100.1100 6203.4190.1100 6203.4200.1100 6203.4300.1100 6203.4900.1100	10.50



10	Boys & Girls Jackets/Sweeteners Non woollen	All Types	6103.3200 6103.3300 6103.3900 6104.3200 6104.3300 6104.3900	6103.3200.1300 6103.3300.1300 6103.3900.1300 6104.3200.1300 6104.3300.1300 6104.3900.1300	10.50
11	Boys Girls Under shirts/T-shirts	All Types	6105.1000 6105.2000 6105.9000 6106.1000 6106.2000 6106.9000 6109.1000 6109.9010 6109.9090 6205.3000 6205.9090.	6105.1000.1000 6105.2000.1000 6105.9000.1000 6106.1000.1000 6106.2000.1000 6106.9000.1000 6109.1000.1000 6109.9010.1000 6109.9090.1000 6205.3000.1000 6205.9090.1000	6.60
12	Boys Blazer /Coat	All Types	6101.2000 6101.3000 6101.9000 6102.2000 6102.3000 6102.9000 6103.1000 6103.2200 6103.2300 6103.2900 6103.3200 6103.3300 6103.3900 6104.1300 6104.1900 6104.2200 6104.2300 6104.2900 6104.3200 6104.3300 6104.3900 6201.1200 6201.1300 6201.1900 6201.9200 6201.9300 6201.9900 6202.1200 6202.1300 6202.1900 6202.9200 6202.9300 6202.9900 6203.1200 6203.1910 6203.1990 6203.2200 6203.2300 6203.2900 6203.3200 6203.3300 6203.3900	6101.2000.1500 6101.3000.1500 6101.9000.1500 6102.2000.1500 6102.3000.1500 6102.9000.1500 6103.1000.1500 6103.2200.1500 6103.2300.1500 6103.2900.1500 6103.3200.1500 6103.3300.1500 6103.3900.1500 6104.1300.1500 6104.1900.1500 6104.2200.1500 6104.2300.1500 6104.2900.1500 6104.3200.1500 6104.3300.1500 6104.3900.1500 6201.1200.1500 6201.1300.1500 6201.1900.1500 6201.9200.1500 6201.9300.1500 6201.9900.1500 6202.1200.1500 6202.1300.1500 6202.1900.1500 6202.9200.1500 6202.9300.1500 6202.9900.1500 6203.1200.1500 6203.1910.1500 6203.1990.1500 6203.2200.1500 6203.2300.1500 6203.2900.1500 6203.3200.1500 6203.3300.1500 6203.3900.1500	15.00
13	Boys & Girls (Shorts , Capries, Bermuda)	All Types	6103.4200 6103.4300 6103.4900 6104.6200 6104.6300 6104.6900 6203.4100 6203.4190 6203.4200 6203.4300 6203.4900.	6103.4200.1200 6103.4300.1200 6103.4900.1200 6104.6200.1200 6104.6300.1200 6104.6900.1200 6203.4100.1200 6203.4190.1200 6203.4200.1200 6203.4300.1200 6203.4900.1200	4.56
14	Girls Upper / Top Blouse	All Types	6104.3200 6104.3300 6104.3900 6104.5200 6104.5300 6104.5900 6106.1000 6106.2000 6106.9000 6206.3090 6206.4090 6206.9090	6104.3200.1600 6104.3300.1600 6104.3900.1600 6104.5200.1300 6104.5300.1300 6104.5900.1300 6106.1000.1300 6106.2000.1300 6106.9000.1300 6206.3090.1300 6206.4090.1300 6206.9090.1300	6.60
15	Boys Girls Suits Middi, Frock	All Types	6105.1000 6105.2000 6105.9000 6106.1000 6106.2000 6106.9000 6109.1000 6109.9010 6109.9090 6205.3000 6205.9090.	6105.1000.1100 6105.2000.1100 6105.9000.1100 6106.1000.1100 6106.2000.1100 6106.9000.1100 6109.1000.1100 6109.9010.1100 6109.9090.1100 6205.3000.1100 6205.9090.1100	9.00
16	Baby / Baba (Charm Suits/Jhabla / Romper / Shorts)	All Types	6111.2000 6111.3000 6111.9000 6209.2010 6209.3000 6209.9010 6209.9090.	6111.2000.1100 6111.3000.1100 6111.9000.1100 6209.2010.1100 6209.3000.1100 6209.9010.1100 6209.9090.1100	4.40



17	Baby / Baba Trouser(dress Pant/ Jeans)	All Types	6111.2000 6111.3000 6111.9000 6209.2010 6209.3000 6209.9010 6209.9090.	6111.2000.1200 6111.3000.1200 6111.9000.1200 6209.2010.1200 6209.3000.1200 6209.9010.1200 6209.9090.1200	6.00
18	Gents / Ladies Track suit (Shirt & Trouser)	All Types	6112.1100 6112.1200 6112.1900.	6112.1100.1000 6112.1200.1000 6112.1900.1000	36.00
19	Baby Baba Socks, Bibs,Legging, Tights,Caps	All Types	6111.3000 6111.9000 6115.1010 6115.1090 6115.2100 6115.2200 6115.2900 6115.3010 6115.3090 6115.9500 6115.9600 6115.9900 6203.4200 6203.4300 6203.4900 6209.2010 6209.3000 6209.9010 6209.9090.	6111.3000.1500 6111.9000.1500 6115.1010.1000 6115.1090.1000 6115.2100.1000 6115.2200.1000 6115.2900.1000 6115.3010.1000 6115.3090.1000 6115.9500.1000 6115.9600.1000 6115.9900.1000 6203.4200.1500 6203.4300.1500 6203.4900.1500 6209.2010.1300 6209.3000.1300 6209.9010.1300 6209.9090.1300	2/kgs

  
**Hafiz Muhammad Jokhio**  
Valuation Officer

  
**Imran Sajjad Bukhari**  
Additional Director

  
**Shamim Iqbal**  
Principal Appraiser

  
**Dr. Wasif Ali Memon**  
Director

  
**Shoab Raza**  
Deputy Director

