



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) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

**Determination of Customs Values of Stapler Machines Under Section 25-A  
of the Customs Act, 1969**

(VALUATION RULING NO. 995 / 2016)

No. Misc/33/2016-VII

Dated: December 14, 2016

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

2. **Background of the valuation issue:** Customs values of Stapler Machines were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.924/2016, dated 07-09-2016. The Valuation Ruling required revision in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs values of Stapler Machines.

3 **Stakeholders' participation in determination of Customs values:** A meeting with stakeholders was held on 14-12-2016. Importers had been requested to furnish the following documents before or during the course of meeting:

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- D. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. No documents were submitted in this Directorate General on or before the said scheduled meeting. The meeting was attended by some importers. During the course of meeting, the importers were of the view that the values of Stapler Machines have not significantly altered in the international market as compared to the values determined in the existing valuation ruling, therefore, the values need to be maintained. They were shown that prices in the local market have been found on a little higher side in comparison to the old survey. The importers agreed that work back values obtained from a market inquiry from the market where these Stapler Machines, are traded actually reflect correct selling prices, but it was owing to other factors, like demand supply issues. Many samples from different shops situated at Urdu Bazar and M.A. Jinnah Road, Karachi were obtained. The prices varied depending on the sizes and art numbers. The values were thus determined in view of Section 25 (7) of the Customs Act, 1969.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Stapler Machines. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs. Identical / similar goods value methods provided in Section 25 (5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied upon due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. For the purpose, different markets were surveyed repeatedly. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Stapler Machines have been determined under Section 25(7) of the Customs Act, 1969.





6. **Customs values for Stapler Machines:** Stapler Machines, specified as *specified herein shall* be assessed to duty/ taxes at the Customs values given are as under:-

S. No.	Description	H.S. Code	Proposed PCT for WeBOC	Origin	Customs values US\$/Pc
1	2	3	4	5	6
1	Mini Stapler Machine-Metal/Plastic (#10)	8472.9090	8472.9090.1000	China/India	<b>0.28</b>
2			8472.9090.1100	Other Origins	<b>0.35</b>
3	Stapler Machine-Plastic (#10)	8472.9090	8472.9090.1200	China/India	<b>0.32</b>
4			8472.9090.1300	Other Origins	<b>0.38</b>
5	Stapler Machine-Metal (#10)	8472.9090	8472.9090.1400	China/India	<b>0.35</b>
6			8472.9090.1500	Other Origins	<b>0.46</b>
7	Stapler Machine-Plastic 24/6 & 26/6-weighing upto 125grams	8472.9090	8472.9090.1600	China/India	<b>0.42</b>
8			8472.9090.1700	Other Origins	<b>0.50</b>
9	Stapler Machine-Metal 24/6 & 26/6-weighing upto 125grams	8472.9090	8472.9090.1800	China/India	<b>0.45</b>
10			8472.9090.1900	Other Origins	<b>0.55</b>
11	Stapler Machine-Plastic 24/6 & 26/6-weighing from 126grams to 180grams	8472.9090	8472.9090.2000	China/India	<b>0.55</b>
12			8472.9090.2100	Other Origins	<b>0.70</b>
13	Stapler Machine-Metal 24/6 & 26/6-weighing from 126grams to 180grams	8472.9090	8472.9090.2200	China/India	<b>0.60</b>
14			8472.9090.2300	Other Origins	<b>0.72</b>
15	Stapler Machine-Plastic 24/6 & 26/6-weighing from 181grams & above	8472.9090	8472.9090.2400	China/India	<b>0.65</b>
16			8472.9090.2500	Other Origins	<b>0.78</b>
17	Stapler Machine-Metal 24/6 & 26/6-weighing from 181grams & above	8472.9090	8472.9090.2600	China/India	<b>0.72</b>
18			8472.9090.2700	Other Origins	<b>0.88</b>
19	Stapler Machine-Heavy Duty-2310/2313	8472.9090	8472.9090.2800	China/India	<b>3.25</b>
20			8472.9090.2900	Other Origins	<b>3.90</b>
21	Stapler Machine-Heavy Duty-2317	8472.9090	8472.9090.3000	China/India	<b>4.35</b>
22			8472.9090.3100	Other Origins	<b>5.22</b>
23	Stapler Machine-Heavy Duty-2324	8472.9090	8472.9090.3200	China/India	<b>6.65</b>
24			8472.9090.3300	Other Origins	<b>10.45</b>
25	Staple Remover	8472.9090	8472.9090.3400	China/India	<b>0.16</b>
26			8472.9090.3500	Other Origins	<b>0.22</b>

7. 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 element of air freight while assessing the goods.

8. **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.

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 of this ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.





10. The Collectors of Customs may kindly ensure that the values given in this Valuation 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 this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in this Valuation Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

11. ***This ruling supersedes Valuation Ruling No.924/2016, dated 07-09-2016.***

  
(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 (Appraisement), 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 WeBOC database system and deleting Valuation Ruling No.924/2016, dated 07-09-2016.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & 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, Appraisement (East/West), Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading FBR website and deleting Valuation Ruling No.924/2016, dated 07-09-2016.
22. Guard File.