



**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, Exports(Karachi/Port Qasim).

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

(VALUATION RULING NO. **1059** / 2017)

No. Misc/02/2017-V

**1531**

Dated: February 28<sup>th</sup>, 2017

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

2. **Description of the valuation issue:** The Customs values of Umbrellas were circulated vide VDB letter No.08 dated 28.06.2016. It was deemed expedient to issue a Valuation Ruling hence an exercise was conducted to determine Customs values of Umbrella in line with current price trend in the international market.

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meetings were scheduled on 31.01.2017, 06-02-2017 and 28-02-2017. The stakeholders were requested to submit the following documents:

- i. Invoices of imports during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during last three 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. Some importers appeared for meeting on 28-02-2017 and contended that values of Umbrellas are lower in the international market than those circulated vide VDB letter No.08 dated 28.06.2016. They brought along samples of Umbrellas. However, no requisitioned documents were submitted by any of the importers.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available as per law. Identical / similar goods value methods provided in Section 25(5) & (6) were also not found helpful in determination of values due to wide variation in values. Consequently, market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted. Online values were also checked. Customs values of Umbrellas were determined under Section 25(7) of the Customs Act, 1969.

6. **Customs Values of Umbrellas *hereinafter specified***, shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below:

*(Handwritten signature)*



S. No	Description of Goods	PCT	Proposed PCT For WEOC	Origin	Customs Values (C&F) US\$/Piece	
(1)	(2)	(3)	(4)	(5)	(6)	
1	Children Umbrellas	6601.9900	6601.9900.1000	China	0.45	
			6601.9900.1100	Other Origins	0.51	
2	Umbrella in Shape of walking stick		6601.9900.1200	China	1.20	
			6601.9900.1300	Other Origins	1.38	
3	Umbrella with folding frame/ other metal frame		6601.9900.1400	China	1.45	
			6601.9900.1500	Other Origins	1.66	
4	Fiber /Plastic Umbrellas		6601.9900.1600	China	2.60	
			6601.9900.1700	Other Origins	3.00	

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 Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined in this Ruling.

8. **Validity of 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, 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 the table above of this Ruling. HS Codes are mentioned for illustrative purpose 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.

(Dr. Wasif Ali Memon)  
Director

Copy for information to : -

1. Member (Customs), F.B.R., Islamabad.