



**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).  
Director Transit (Karachi)**

**Determination of Custom Values of Massage Chair, Foot Massager and Other Massager**  
**Under Section 25-A of the Customs Act, 1969**

(Valuation Ruling No. **1173** /2017)

No. Misc/33/2017-IX

Dated: May 26, 2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Massage Chair, Foot Massager and Other Massagers are determined as follows: -

2. **Background of the valuation issue:** This Directorate General has earlier circulated VDB values of Massage Chair, Foot Massager and Other Massager vide Valuation Data Base Letter Nos.239/2017 and 240/2017 dated 06-03-2017, respectively. However for uniformity of assessment, the Directorate General initiated an exercise for determination of customs values for the subject goods.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 17-05-2017 and the importers were requested to furnish the following documents:-

- 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.

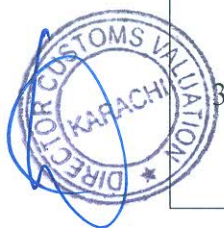


4. The importers abstained from attending the scheduled meetings. No documents were submitted in this Directorate General on or before the said scheduled meeting.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at value of Massage Chair, Foot Massager and Other Massager. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. 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 on 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 this purpose. Online prices were also obtained to corroborate the findings of the market surveys. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values of Massage Chair, Foot Massager and Other Massager. Consequently, the Customs values of Massage Chair, Foot Massager and Other Massager have been determined under Section 25(9) of the Customs Act, 1969.

6. **Customs values for Massage Chair, Foot Massager and Other Massager:** Massager Chair, Foot Massager and Other Massager, *hereinafter specified*, shall be assessed to duty/taxes at the Customs Values mentioned below:-

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	<b>3D Massage Chair</b> (Brands like: Xuerui, Osim, Panasonic, Osaki, Titan, Infinity, Inada Sogno, Fujita, Cozzia, Human Touch, Lazboy etc)	<b>9019.1000</b>	9019.1000.1000	All Origins	<b>16.0</b>
2.	<b>2D Massage Chair</b> (Brands like KMS, Osim, Panasonic, Osaki, Titan, Infinity, Inada Sogno, Fujita, Cozzia, Human Touch, Lazboy etc)		9019.1000.1100	All Origins	<b>10.0</b>
	<b>Foot Massager</b> (Brands like: Beurer, Osim, Panasonic, Osaki, Titan, Infinity, Inada Sogno, Fujita, Cozzia, Human Touch, Lazboy etc)		9019.1000.1200	All Origins	<b>18.0</b>





4.	<b>Other Massagers</b> (Brands like Osim, Panasonic, Osaki, Titan, Infinity, Inada Sogno, Fujita, Cozzia, Human Touch, Lazboy etc)	<b>9019.1000</b>	9019.1000.1300	All Origins	<b>9.0</b>
5.	<b>Massage Chair</b> (Low end brands)		9019.1000.1400	China/ Vietnam/ Taiwan	<b>5.0</b>
6.	<b>Foot Massager</b> (Low end brands)		9019.1000.1500	China/ Vietnam/ Taiwan	<b>8.0</b>
7.	<b>Other Massagers</b> (Low end brands)		9019.1000.1600	China/ Vietnam/ Taiwan	<b>6.0</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 the Annexure to 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 VDB letter No. 239 dated 06-03-2017 and 240 dated 06-03-2017.***

(Dr. Wasif Ali Memon)  
Director

Copy for information to: -

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