



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), Directorate General of Afghan Transit, Karachi.

Determination of Customs Values of Weighing Scales
Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1231 / 2017)

No. Misc/48/2017-VII

Dated: December 08, 2017

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

2. **Background of the valuation issue:** The customs values of Weighing Scales were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.1180/2017 dated 14.06.2017. Being aggrieved with the valuation ruling, some importers filed revision petitions under Section 25D of the Customs Act, 1969 before the Director General, Customs Valuation, Karachi. The Director General (Valuation) vide Order-in-Revision No.401/2017 dated 12.10.2017 remanded back the case to conduct comprehensive valuation exercise whereby the price variation due to capacity and other related aspects may be investigated thoroughly and to re-determine the customs values. Hence, an exercise was undertaken to determine the customs value of the subject goods under Section 25A of the Customs Act, 1969.

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meeting was scheduled on 07.11.2017. The meeting was attended by the importers as well as representatives of Lahore Chamber of Commerce & Industry, Lahore. All participants had been 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 their contentions on values.

4. The meeting was attended by importers and representative from Lahore Chamber of Commerce and Industry, Lahore. The requisitioned documents were, however, not submitted by the participants. They contended that their declarations were correct and reflective of prices prevalent in the market.

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 prices were also obtained. All the information so gathered was evaluated and consequently, the customs values of Weighing Scales have been determined under Section 25(7) of the Customs Act, 1969.

6. **Customs values for Weighing Scales hereinafter specified** shall be assessed to duty/taxes at the following values: -

S. No.	Description	PCT Heading	Proposed PCT for WeBoC	Origin	Customs Value (C&F) USS/Pc	
(1)	(2)	(3)	(4)	(5)	(6)	
01	Kitchen /Household Scale upto 5kg (Dial/ Non-digital) (Plastic Body)	8423.1000	8423.1000.1000	China	2.00	
			8423.1000.1100	Korea/ Taiwan /Singapore/ Vietnam/Turkey	2.60	
02	Electronic/ Digital Kitchen Scale/Household Scale upto 10 kg (Plastic Body/Stainless Steel / Tempered Glass)		8423.1000.1200	China	4.50	
			8423.1000.1300	Korea/ Taiwan /Singapore/ Vietnam/Turkey	5.85	
03	Commercial Scale (Desk top/ Table Scale Upto 40 kg	8423.8100 8423.8200	8423.8100.1000	China	12.00	
			8423.8200.1000	Korea/ Taiwan /Singapore/ Vietnam/Turkey	15.6	
04	Commercial Scale upto 60 kg (Desk top/ Platform)	8423.8200	8423.8200.1100	China	18.00	
			8423.8200.1200	Korea/ Taiwan /Singapore/ Vietnam/Turkey	23.40	
05	Platform Scale upto 150 kg		8423.8200.1300	China	32.00	
			8423.8200.1400	Korea/ Taiwan /Singapore/ Vietnam/Turkey	41.60	
06	Platform Scale upto 300 kg		8423.8200.1500	China	45.00	
			8423.8200.1600	Korea/ Taiwan /Singapore/ Vietnam/Turkey	58.50	
07	Platform Scale upto 500kg		8423.8200.1700	China	55.00	
			8423.8200.1800	Korea/ Taiwan /Singapore/ Vietnam/Turkey	71.50	
08	Bathroom Scale Upto 150kg (Manual/Non Digital)		8423.8200.1900	China	4.55	
			8423.8200.2000	Korea/ Taiwan /Singapore/	5.91	

				Vietnam/Turkey	
10	Bathroom Scale Upto 150kg (Electronic /Digital)		8423.8200.2100	China	5.10
			8423.8200.2200	Korea/ Taiwan /Singapore/ Vietnam/Turkey	6.63
11	Hanging Scale (Manual /Non Digital) upto 50kg (Metal body)		8423.8200.2300	China	1.32
			8423.8200.2400	Korea/ Taiwan /Singapore/ Vietnam/Turkey	1.47
12	Hanging Scale upto 100kg (Manual/No.-Digital) (Metal body)		8423.8200.2500	China	1.60
			8423.8200.2600	Korea/ Taiwan /Singapore/ Vietnam/Turkey	1.79
13	Hanging Scale upto 200 kg (Manual/ Non -Digital/ dial type)		8423.8200.2700	China	3.00
			8423.8200.2800	Korea/ Taiwan /Singapore/ Vietnam/Turkey	3.90

Note: (i) Collectorates are advised to assess Load Cells, even, if imported with the weighing scales, separately at values mentioned in Valuation Ruling of Load Cells.

(ii) Weighing Scales of international brands manufactured in China may be assessed under Section 25 of the Customs Act, 1969. Alternatively, Collectorates may provisionally assess the goods and forward the GDs to this Directorate General for suitable advice.

(iii) Digital hanging scales including crane scales have a wide range depending upon rated/loading capacity, with or without remote therefore the collectorates may assess under Section 25 of the Customs Act, 1969 according to catalogue and additional feature .

7. In cases where invoice transactional 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, 7th 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 Directorate General immediately. Customs values determined 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.

11. ***This ruling supersedes Valuation Ruling No.1180/2017, dated 14.06.2017.***


(Muhammad Iqbal Muneeb)
Director

Copy for information to: -

1. The Member (Customs), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Director General, Intelligence and Investigation-FBR, Islamabad.
8. The Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. The Director General, Post Clearance Audit (PCA), Islamabad.
10. The Director General, Internal Audit (Customs), Karachi.
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/Peshawar/ Multan.
12. The Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting VR 1180/2017 dated 14-06-2017.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Revision Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. The Karachi Customs Agents Association, Bohri Road, Karachi.
19. The CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment (East/West), Custom House, Karachi.
21. The Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR website.
22. Guard File.