



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 Customs Values of Zip Slider/Zip Runners (Low End Brands) under Section 25-A of the Customs Act, 1969**

1233  
(VALUATION RULING NO. \_\_\_\_ / 2017)

No. Misc/7/2009-IX/

Dated:

2232

Dated: December 12, 2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of different types of Zip Sliders/zip runners are determined as follows:

2. **Background of the valuation issue:** Earlier customs values of Zip sliders/zip runners were determined vide Valuation Ruling No.889/2016 dated 27.07.2016. Representations from local manufacturers M/s Lucky Zippers Industry were received wherein they stated that the price of Zinc has increased in the international market therefore, the value of the subject goods, especially zinc sliders need to be realigned with international values. Therefore, this Directorate General initiated an exercise for re-determination of custom values of Zip Slider/Zip Runners (low end brands).

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 09.11.2017. The stakeholders were requested to furnish the following documents before or during the course of above said meeting:

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

4. The local manufacturers and importers of the subject goods attended the meeting. The local manufacturer M/s Lucky Zippers Industry was of the view that the prices of raw material of zip sliders/runners, especially made of zinc had increased in the international market. However, importers agitated and claimed that the circulated customs values were already on higher side. Moreover, Importer of zip sliders made of brass contended that this item is not locally manufactured and due to its high price set in Valuation Ruling they are not able to import the same. However, no one submitted any corroboratory document/evidence in support of their contentions.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs value of zip slider/runners (low end brands). Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variations 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 on due to wide variation in declared values of subject goods. Thereafter, market enquiries as envisaged under Section 25(7) of the





Customs Act, 1969, were conducted. Online prices were also obtained to corroborate the findings of the market surveys. Consequently, the custom values of Zip Slider/Zip Runners (low end brands) have been determined under Section 25 (7) of the Customs Act, 1969.

6. Customs values of the Zip Slider/Zip Runners (low end brands) hereinafterward specified, shall be assessed to duty/taxes at the Customs Values mentioned below:

S. No	Description of goods	Specification (Made of)	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$/Kg
1.	Zip Sliders/ Zip Runners	Zinc	9607.2000	9607.2000.1000	China	4.60
2.				9607.2000.1100	Other Origins	5.25
3.		Brass		9607.2000.1200	China	8.00
4.				9607.2000.1300	Other Origins	8.70
5.		Non-magnetic Steel		9607.2000.1400	China	4.00
6.				9607.2000.1500	Other Origins	4.60
7.		Magnetic Steel		9607.2000.1600	China	3.60
8.				9607.2000.1700	Other Origins	4.25

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 and the same may be communicated to this Directorate General forthwith. 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 table 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 Valuation Ruling No. 889/2016 dated 27.07.2016.***

  
(Muhammad Iqbal Muneeb)  
Director 14/12/17

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 WeBOC database system and deleting VR 889/2016 dated 27-07-2016.
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, Appraisalment (East/West), Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR website.
22. Guard File.