



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 Aluminum Doors / Windows and Frames**  
**Thereof Under Section 25-A of the Customs Act, 1969**

**(VALUATION RULING NO.1279/ 2018)**

No.Misc/24/2018-VI /393

Dated: April 4, 2018

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Aluminum Door / Window frames are determined as follows:

2. **Background of the valuation issue:** It has been observed that Aluminum door and window panels are being assessed at different values and do not correctly reflect the values being traded in the international market. Therefore, this Directorate General initiated an exercise for determination of customs values of Aluminum Doors, Windows and frames thereof under Section 25-A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were scheduled on 25.01.2018 and 29.03.2018. The participants were requested to submit following documents before or during the stakeholders' meetings:

- i) Invoice of Imports made during last three months showing factual value.
- ii) Websites, names and E-mail address of known foreign suppliers / manufacturers of the item in question through which the actual current value could be ascertained.
- iii) Copies of contracts made / LCs opened during the last three months showing the value of items in question.
- iv) Copies of Sales Tax paid invoices issued during last four months (excluding duty and taxes) to substantiate their contentions.

4. Different stakeholders including importers and officers from clearance Collectorate attended the meetings. Representatives of Collectorate stated that the subject item is being under-invoiced and a customs value shall be determined to forestall mis-declaration. Importers on the other hand requested to determine values on the basis of published values of aluminum bars / prompts.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because there was wide differences in values in the declarations. Identical /Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 were examined for applicability to the valuation issue in the instant case which provided some reference values of subject goods but the same could not be exclusively relied on due to wide variations in the declared values of the subject goods. In line with the statutory sequential order of Section 25, this office then conducted market inquiries using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969 and customs values of Aluminum Doors / Windows and frames thereof have been determined under Section 25(7) of the Customs Act, 1969.

6. **Customs values for Aluminum Door / Window & Penal etc.:** Aluminum Doors / Windows and frames, *hereinafter specified*, shall be assessed to duty /taxes at the following Customs Values:





S.No	Description	PCT Heading	Proposed PCT for WeBOC	Origin	Custom Value in C&F US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Aluminum Doors / Windows and Frames	7610.1000 7610.9000	7610.1000.1100 7610.9000 1200	China	3.50
2	Aluminum Doors / Windows and Frames	7610.1000 7610.9000	7610.1000.1300 7610.9000 1400	Other Origins	4.50

6. 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 differential between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **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.

8. **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.

9. The Collectors of Customs may kindly ensure that the values given in the 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 specifications as mentioned in this Valuation ruling. PCT 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 certifications 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.

  
(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 (Appraisement), 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.