



**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 Galvanized/ Un-galvanized Iron & Steel Wire Rope Under Section 25-A Of The Customs Act, 1969**

(VALUATION RULING NO. 1310 / 2018)

No.Misc/13/2010-VI

Dated: July 06, 2018

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Galvanized/Non Galvanized Iron & Steel Wire Rope determined as follows:

2. **Background of the valuation issue:** The customs values of Galvanized/Non Galvanized Iron & Steel Wire Rope were determined vide Valuation Ruling No. 857/2016 dated 23-05-2016. As the ruling was very old and values in the international market has changed. Therefore an exercise was initiated to determine the customs values of aforementioned goods under Section 25-A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders were scheduled to get their input on the issue. Certain importers attended the meetings and asserted that values in the international market has reduced and ruling may be accordingly re-issued. However, documents in support of their contentions were not submitted. Another meeting was scheduled on July 03, 2018 and stakeholders were requested to attend the meeting and submit following documents during or before the meeting:

- 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. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

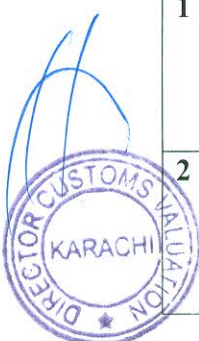
4. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because required information under the law was not available and there were





wide variations in declarations. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided values but due to wide variations in the declarations the same could not be relied upon exclusively. In the sequential order this office conducted market inquiries in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Online information was also checked to corroborate the findings of market surveys. All the available information was analyzed and evaluated. Keeping all the above in view, Customs values of Galvanized/Non Galvanized Iron & Steel Wire Rope are determined under Sub-Section (7) of Section 25 of the Customs Act, 1969.

5. **Customs values for Galvanized/Non-Galvanized Iron & Steel Wire Rope:** Galvanized/Non-Galvanized Iron & Steel Wire Rope **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 US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Galvanized Iron & Steel Wire Rope	7312.1010 7312.1020 7312.1090 7312.9090	7312.1010.1000 7312.1020.1000 7312.1090.1000 7312.9090.1000	China	1.40
2	Non Galvanized Iron & Steel Wire Rope	7312.1010 7312.1020 7312.1090 7312.9090	7312.1010.1100 7312.1020.1100 7312.1090.1100 7312.9090.1100	China	1.18

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 Directorate General immediately. Customs

values determined in the ruling are for the description and specification as mentioned herein. PCT Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officer. 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.

10. ***This ruling supersedes Valuation Ruling No.857/2016, dated 23-05-2016.***

  
(Muhammad Iqbal Muneeb)

Director

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 (Appraisement), 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 One Customs & WeBOC database system and deleting Valuation Ruling no.857/2016, dated 23-05-2016 from the system on the date of issue of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & 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, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.