



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates of Appraisement East/West / Port Qasim/Preventive (Karachi)/Appraisement (Lahore)/ Preventive (Lahore) /Sambrial (Sialkot)/ Faisalabad/Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar and Gilgit-Baltistan.

Determination of Customs Values of X-Ray Films Under Section 25-A of the
Customs Act, 1969

No. Misc/08/18-II

11206

(VALUATION RULING NO. 1313/2018)

Dated: August 03, 2018

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

2. **Background of the Valuation Issue:** It was brought to the notice of this Directorate General that values of X-Ray Films were being declared to Customs at varied rates and certain importers, apart from incorrectly declaring correct unit of measure, were also declaring values at much lower prices than were prevalent in the international market. Verifications by this Directorate General reaffirmed this stance. A reference was also received from MCC Appraisement (West), Karachi vide letter No. SI/MISC/318/2016-II dated 20.03.2018, regarding determination of customs values of Medical X-Ray Films. Keeping this in view this Directorate General initiated an exercise for determination of the Customs values of X-Ray Films in terms of Section 25-A of the Customs Act, 1969.

3. **Stakeholders Participation in Determination of Customs Values:** Meetings with stakeholders including importers and representatives from field formations were held on 24-04-2018 and 17-07-2018 to discuss the prices of the subject goods. The importers / stakeholders were requested to submit the following documents so that customs values could be determined:

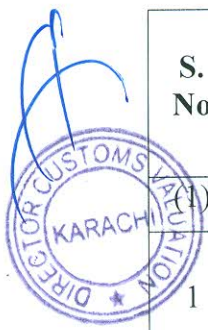
- i. Invoices of imports during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months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

4. During the meetings the stakeholders stated that two types of X-Ray Films are being imported; Double Emulsion (Conventional X-Ray Films which need processor for reading) and Dry X-Ray Films; the later being more. Importers also pointed out that some unscrupulous elements were manipulating quantity of their goods by declaring the unit of measurement in boxes or cartons instead of square meters and evade legitimate duties and taxes. They contended that the customs values may be determined in the light of price trend in the international market. Some of the stakeholders also produced substantial supporting documents in support of their contentions. The view point of all participants was heard in detail and considered to arrive at Customs values of the subject goods. After detailed deliberations, it was also deemed necessary to enumerate different types of films with their respective dimensions, packaging, and weights so that any attempt to hoodwink specifications and unit of measurement are forestalled. A work-

sheet indicating type of films, packing, quantity per box and per carton along with measurements in square meters and weight per box and per carton have been worked out and enclosed with the Valuation Ruling for reference and guidance.

5. **Method Adopted to Determine Customs Values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their sequential order to arrive at customs values of subject goods. The transaction value method as provided in Sub-Section (1) of Section 25 of the Customs Act, 1969 was found inapplicable due to wide variations in declarations and incomplete description of specifications/grades. Hence requisite information required under law was not available. Identical / similar goods value methods provided in Sub-Section (5) & (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations in the declarations the same could not be relied upon exclusively. Information available was hence, found inappropriate. In line with the statutory sequential order of Section 25, this office conducted market inquiries under Sub-Section (7) of Section 25 of the Customs Act, 1969. As there were certain differences in prices in different brands, therefore, a number of surveys were conducted to arrive at customs values. Resultantly, Customs values of X-Ray Films have been determined under section 25 (7) of the Customs Act, 1969.

6. **Customs values of X-Ray Films *hereinafter specified*** shall be assessed to duty / taxes at the following Customs Values :



S. No	Description of goods	Origin	PCT	Proposed PCT for WBOC	Customs Values (C&F) US\$/SQM
(1)	(2)	(3)	(4)	(5)	(6)
1	Conventional/Double Emulsion Medical X-Ray Film	China	3701.1000	3701.1000.1000	1.90
2	Conventional/Double Emulsion Medical X-Ray Film	All other origins	3701.1000	3701.1000.2000	2.25
3	Dry X-Ray Film	China	3701.1000	3701.1000.3000	2.90
4	Dry X-Ray Film	All other origins	3701.1000	3701.1000.4000	4.00

Note: Assessment officer may like to consult the enclosure of this Valuation Ruling before finalizing the assessment to ascertain correct quantity and unit of measure.

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

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-Section (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, 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 this Directorate General immediately. Customs values determined in the ruling are for the descriptions and specifications as mentioned in 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 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


3/8/12

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.
9. 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. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
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. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st Floor, Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR Website.
22. Guard File.

PACKING LIST OF MEDICAL X-RAY FILMS

DESCRIPTION	SIZE (INCHES)		SHEETS PER PKT	SQM PER PKT	PACKETS 1N BOX	SQM IN BOX	WEIGHT (KG)	
							PER PKT	PER BOX
Dry X-RAY Film (D2B/DI-HT)	8	X 10	100	5.161	5	25.804	2.00	10.00
Dry X-RAY Film (D2B)	10	X 12	100	7.741	5	38.706	3.12	15.60
Dry X-RAY Film (D2B)	11	X 14	100	9.935	5	49.673	4.00	20.00
Dry X-RAY Film (D2B/DI-HT)	14	X 17	100	15.353	5	76.767	4.25	21.25
Dry X-RAY Film (DVB/SDQ/SDS/TRIMAX)	8	X 10	125	6.451	4	25.804	2.08	8.32
Dry X-RAY Film (DVB/SDQ/SDS/TRIMAX)	10	X 12	125	9.677	4	38.706	3.12	12.48
Dry X-RAY Film (DVB/SDQ/SDS/TRIMAX)	11	X 14	125	12.418	4	49.673	4.00	16.00
Dry X-RAY Film (DVB/SDQ/SDS/TRIMAX)	14	X 17	125	19.192	4	76.767	6.18	24.72
Dry X-RAY Film (DI-HL)	8	X 10	150	7.741	5	38.706	2.15	10.75
Dry X-RAY Film (DI-HL)	10	X 12	150	11.612	5	58.059	3.20	16.00
Dry X-RAY Film (DI-HL)	10	X 14	150	13.547	5	67.736	3.89	19.45
DE / Conventional X-Ray Film (HRU/RXN/CBPU/GREE/BULE)	6.5	X 8.5	100	3.564	5	17.821	0.95	4.75
DE / Conventional X-Ray Film (HRU/RXN/CBPU/GREE/BULE)	8	X 10	100	5.161	5	25.804	1.46	7.30
DE / Conventional X-Ray Film (HRU/RXN/CBPU/GREE/BULE)	10	X 12	100	7.741	5	38.706	2.20	11.00
DE / Conventional X-Ray Film (HRU/RXN/CBPU/GREE/BULE)	12	X 15	100	11.612	5	58.059	3.31	16.55
DE / Conventional X-Ray Film (HRU/RXN/CBPU/GREE/BULE)	14	X 14	100	12.644	5	63.220	3.61	18.05
DE / Conventional X-Ray Film (HRU/RXN/CBPU/GREE/BULE)	14	X 17	100	15.353	5	76.767	4.38	21.90



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3/8/2018

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