



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collector of Customs, Model Customs Collectorates, Appraisement and Facilitation (East / West) / Port Qasim / Enforcement and Compliance, JIAP, Karachi / (Appraisement and Facilitation / Enforcement and Compliance), AHA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisement and Facilitation / Enforcement and Compliance Peshawar / Gwadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim).

Withdrawal of Valuation Ruling No. 1443/2020 dated 05-03-2020 of
"Used Photocopier Machines"

No. Misc/27/2016-VII/3047

Dated: 17-06-2020

The Federal Board of Revenue issued CGO No. 15/2019 dated 13-09-2019 wherein Unit of Measurement (UoM) of a number of PCT Codes was changed for assessment purposes. Accordingly, the Valuation Ruling No. 913/2016 dated 23-08-2016 pertaining to "used photocopier machine" issued on weight basis was revamped and new VR bearing No. 1413/2019 was issued on 01-11-2019 whereby the values were determined on "unit" basis. The said Ruling was, however, set aside by Director General Valuation, vide Order-in-Revision No. 23/2019 dated 26-12-2019 under Section 25-D of the Customs Act, 1969. A new Valuation Ruling No. 1443/2020 dated 05-03-2020 was then issued but the same had also been remanded back by Director General Valuation vide Order-in-Revision No. 14/2020 dated 21-04-2020 with the main observation that value of old and used photocopiers cannot be fixed in a generalized manner.

2. A meeting to re-determine values afresh was fixed on 07-05-2020 which was attended by a number of importers. Various methods to reach at value for used photocopier machines were discussed. However, it was found that a single value for used photocopier machines cannot be fixed as a machine having identical specifications has different values depending upon its brand, origin, sizes, models, residual life, physical condition, usage etc. The discussions as well as fact that both the VRs issued on the "Unit" basis were either set aside or remanded back under Section 25-D of the Act *ibid*, it was unanimously decided that the VRs for old and used photocopier machines be withdrawn.



4. In view of above, the Valuation Ruling No. 1443/2020, dated 05-03-2020 is hereby withdrawn. The Collectorates are advised to assess the goods under Section 25 of the Customs Act, 1969. The Collectorates are, however, required to monitor the price trends of these commodities closely and remain vigilant during assessment so as to prevent any revenue leakage.


(Shafique Ahmad Latif)
Director

Copy for information to: -

1. The Member (Customs, Operations), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisal/Enforcement), Custom House, Karachi.
4. The Chief Collector of Customs (Central), Lahore.
5. The Chief Collector of Customs (North), Islamabad.
6. The Chief Collector of Customs, (Appraisal/ Enforcement), Custom House, Quetta.
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) & Internal Audit, Karachi.
10. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/Peshawar/ Faisalabad.
11. The Director, Directorate of Customs Valuation, Lahore.
12. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for deleting 763/2015, dated 22-09-2015, in One Customs & WeBOC database system on.
13. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
15. The Karachi Customs Agents Group, Bohri Road, Karachi.
16. The Webmaster, Federal Board of Revenue, Islamabad.
17. Guard File.