



**GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE, KARACHI**

**The Collectors of Customs, Model Customs Collectorates, Appraisement & Facilitation (East / West) / Port Muhammad Bin Qasim / JIAP, Karachi (Appraisement & Facilitation / Enforcement & Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement / Preventive) / Gawadar / Gilgit-Baltistan / Export (Karachi / Port Qasim)**

**DETERMINATION OF CUSTOMS VALUES OF IRON & STEEL DRAWER LOCK,  
DOOR CLOSER, HINGES AND DRAWER SLIDER (LOW END BRANDS) UNDER  
SECTION 25-A OF THE CUSTOMS ACT, 1969.**

**(VALUATION RULING NO <sup>1520</sup>/2021)**

No. Misc/05/2009-VI/160-

Dated: 02-03-2021

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of iron & steel drawer lock, door closers, hinges and drawer slider (Low end Brands) determined as follows:

**2. Background of the valuation issue:** Earlier the customs value of iron & steel drawer lock, door closers, hinges and drawer slider (Low end Brands) was determined vide Valuation Ruling No. 1145/2017 dated 02-05-2017. Since the valuation ruling was more than 3 years old, therefore, this Directorate General initiated an exercise to redetermine the Custom values of the said goods under Section 25-A of the Customs Act, 1969 according to their current international price trend.

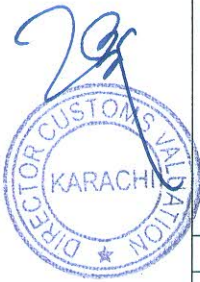
**3. Stakeholders' participation in determination of Customs values:** Meetings were held on 24-02-2020, 05-03-2020 and 04-02-2021 with all stakeholders including the representatives of trade bodies i.e. FPCC&I & KCC&I etc. All the participants were requested to submit the following documents so that correct 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 that the benefit of difference in price is passed on to the local buyers.

**4.** The requisite documents were not submitted by any importer to substantiate their declarations therefore the matter could not be further pended.

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 provided in Section 25 (1) of the Act *ibid* was found inapplicable because the required information under the law was not available. Identical and Similar goods valuation methods provided some reference values but could not be relied upon due to variation in data. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted but could yield no results as prices varied according to selling point in the market. Online values were also checked. Since the manufacturers' costs and raw material prices of producing the goods in question in the country of exportation were not available. Computed value method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. All the information so gathered was evaluated and, analyzed for the purpose of determination of customs values. Consequently, reliance was placed upon Sub-Section (9) of Section 25 of the Customs Act, 1969, for the determination of customs values.

6. **Customs Values for Iron & Steel Drawer Lock, Door Closer, Hinges And Drawer Slider (Low End Brands) *hereinafter specified*** shall be assessed to duty / taxes at the following minimum Customs Values:-



Sr. No.	Description of goods	PCT	Proposed PCT for WEOC	Origin	Customs Values (C&F) US\$	The overall value of assessed items should not be less than prices mentioned in this column US\$/KG
1	2	3	4	5	6	7
1	Iron & Steel Drawer Locks along with Keys	8301.3000	8301.3000.1010	China	0.22/PC	3.68
			8301.3000.1020	Other Origins	0.46/PC	7.75
2	Door Closer	8301.3000	8301.3000.1010	China	4.21/PC	4.21
			8301.3000.1020	Other Origins	5.94/PC	5.94
3	Hinges	8302.1090	8302.1090.1910	China	1.46/Kg	
			8302.1090.1920	Other Origins	2.22/Kg	
4	Drawer Slider	8304.4200	8302.4200.1010	China	1.79/Kg	



**Note: High end Brands like 'Yale' etc. will be assessed by clearance Collectorate under Section-25 of the Customs Act, 1969.**

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 determined 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-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, 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 description and specification as mentioned in the tables above of this 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.1145/2017 dated 02-05-2017***

  
(Shafique Ahmed Latifi)  
Director

Copy for information to: -

- 1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, South (Appraisal), 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 Chief Collector of Customs, (Enforcement), Custom House, Quetta.
- 8) The Director General, Intelligence and Investigation-FBR, Islamabad.

- 9) The Director General, PCA& Internal Audit, Karachi.
- 10) The Director General, IOCO, Karachi
- 11) The Director General, Transit Trade, Custom House Karachi
- 12) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 13) The Director, Transit Trade, Custom House Karachi
- 14) The Director, Directorate of Customs Valuation, Lahore.
- 15) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs &WEBOC database system.
- 16) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 17) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta &Peshawar.
- 18) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 19) The Webmaster, Federal Board of Revenue, Islamabad.
- 20) Guard File.