



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI

The Collectors of Customs, Collectorates of Customs (Appraisement – West)/ (Appraisement – East)/ Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP, Karachi/Hyderabad /Gawadar, Quetta, Lahore (Appraisement/Enforcement/AIIA, Appraisement), Faisalabad (Appraisement), Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisement/Enforcement), Peshawar/Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

**DETERMINATION OF CUSTOMS VALUES OF BERETTA FIREARMS
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

(VALUATION RULING NO. 1731/2023)

No. Misc/04/2021-IX /10076

Dated:- 19-01-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Beretta Firearms are determined as follows:

2. **Background of the valuation issue:** Earlier, the values of Beretta Firearms were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1591/2022 dated 19-01-2022. The customs values in existing Valuation Ruling are in US Dollars for which a representation was received from M/s Vision 2020, a franchise of M/s Beretta Pakistan, to convert the currency from US Dollars to Euros. Therefore, an exercise has been undertaken by this Directorate to determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meeting was convened on 05-01-2023 which was attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in the afore-referred meeting.

4. **Analysis / Exercise done to determine Customs values:** The stakeholders contended that customs values should be in Euros instead of US Dollars because weapons included in the Valuation Ruling are of Italian origin and are directly imported from OEM in Euros. In addition to that, values of the Beretta Firearms were re-visited in light of ninety (90) days' data.

5. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the 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 applicable in the light of available data / information, prices of raw material and international prices. On the basis of exercise conducted, the values of Beretta Firearms have been determined under sub-section (1), read with Section 25 (9) of the Customs Act, 1969.

6. **Customs values of Beretta Firearms:** Beretta Firearms hereinafter specified, shall be assessed to duty / taxes on the Customs values mentioned against them in the "Annex-A" (Sr.No.1 to 180 and page No. 1 to 8). **Note:** In all the aforementioned FOB values, the



actual sea or air freight, as the case may be, shall be added to arrive at the respective C&F value.


7. In cases, where declared 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, 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 the Valuation Ruling, for the given description of goods, are applied by the concerned assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in this ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

11. This ruling supersedes *Valuation Ruling No. 1591/2022 dated 19-01-2022*.


(Fayaz Rasool Maken)
Director

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi/Lahore/Islamabad/Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.

- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Association, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Valuation Ruling No. _____ dated: _____

Annex-A

S.No.	Description	PCT	WebOC PCT	Origins	FOB value per piece (Euro)
1	A300 OUTLANDER (SYNTHETIC)	9302.0092	9302.0092.1000	All Origin	773
2	A300 OUTLANDER (WOOD)	9303.2010	9303.2010.1000		773
3	A300 OUTLANDER (WOOD) NICKEL FINISH	9303.2095	9303.2095.1000		773
4	A300 OUTLANDER CAMO MAX5				822
5	A350 XTREMA CAMO MAX5 (NO KICK OFF WITH SPACERS)				1,076
6	A350 XTREMA SYNTHETIC (NO KICK OFF WITH SPACERS)				974
7	A400 LITE SYNTHETIC				992
8	A400 LITE SYNTHETIC LH				992
9	A400 LITE SYNTHETIC MAX5				1,143
10	A400 ULTRALITE				1,273
11	A400 UPLAND NO KICK OFF				1,161
12	A400 UPLAND WITH KICK OFF/WOOD				1,221
13	A400 XPLORE ACTION				1,126
14	A400 XPLORE ACTION KICK OFF				1,187
15	A400 XPLORE ACTION READY GUN POD				1,126
16	A400 XPLORE ACTION READY GUN POD (SLUG)				1,126
17	A400 XPLORE ACTION READY GUN POD + KICK OFF				1,187
18	A400 XPLORE ACTION READY GUN POD + KICK OFF (SLUG)				1,187
19	A400 XPLORE LH ACTION				1,126
20	A400 XPLORE LH ACTION KICK OFF				1,187
21	A400 XPLORE LH ACTION READY GUN POD				1,126
22	A400 XPLORE LH ACTION READY GUN POD (SLUG)				1,126
23	A400 XPLORE LH ACTION READY GUN POD + KICK OFF				1,187
24	A400 XPLORE LH ACTION READY GUN POD + KICK OFF (SLUG)				1,187

Portim
Nadeem Ahmed
Valuation Officer
Customs Valuation

Q.P. Qureshi
Deputy Director
Customs Valuation
Karachi

Shulam Hyder Mahesar
Additional Director
Customs Valuation
Karachi





GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
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Valuation Ruling No. _____ dated: _____

Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per piece (Euro)
25	A400 XTREME PLUS AQUA TECH SHIELD + TRUE TIMBER- PRAIRE KICK OFF				1,511
26	A400 XTREME PLUS AQUA TECH SHIELD + VEIL AVAYDE KICK OFF				1,511
27	A400 XTREME PLUS CAMO (DRT) KICK OFF				1,511
28	A400 XTREME PLUS CAMO (MAX5) KICK OFF				1,511
29	A400 XTREME PLUS CAMO (MAX5) LH KICK OFF				1,511
30	A400 XTREME PLUS CAMO (MOSSY OAK BOTTLAND) KICK OFF				1,511
31	A400 XTREME PLUS CAMO (MOSSY OAK BOTTLAND) LH KICK OFF				1,511
32	A400 XTREME PLUS CAMO (MOSSY OAK SHADOW GRASS BLADES) KICK OFF				1,511
33	A400 XTREME PLUS CAMO (OPTIFADE MARSH) KICK OFF				1,511
34	A400 XTREME PLUS CAMO (OPTIFADE TIMBER) KICK OFF				1,511
35	A400 XTREME PLUS CAMO (REALTREE TIMBER) KICK OFF				1,511
36	A400 XTREME PLUS SYNTHETIC KICK OFF				1,382
37	A400 XTREME PLUS SYNTHETIC LH KICK OFF				1,382
38	686 SILVER PIGEON I MY19				1,214
39	686 SILVER PIGEON I MY19 B-FAST				1,364
40	686 SILVER PIGEON I MY19 B-FAST LADY (VITTORIA SERIES)				1,364
41	686 SILVER PIGEON I MY19 COMBO				2,151
42	686 SILVER PIGEON I MY19 LADY (VITTORIA SERIES)				1,214
43	687 SILVER PIGEON III MY20				1,560
44	687 SILVER PIGEON III MY20 B-FAST				1,785

Partim
Nadeem Ahmed
Valuation Officer
Customs Valuation
Karachi

Wuf
Auratulain Raza
Deputy Director
Customs Valuation
Karachi

Shuhaim Hyder Mahesar
Additional Director
Customs Valuation
Karachi





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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per piece (Euro)
45	687 SILVER PIGEON III MY20 B-FAST LADY (VITTORIA SERIES)				1,785
46	687 SILVER PIGEON III MY20 LADY (VITTORIA SERIES)				1,560
47	687EELL CLASSIC MY19				5,597
48	687EELL CLASSIC MY19 COMBO				6,800
49	687EELL DIAMOND PIGEON RESTYLE COMBO				5,753
50	687EELL DIAMOND PIGEON RESTYLE FIXED				4,674
51	687EELL DIAMOND PIGEON RESTYLE MC				4,818
52	486 FLORAL ENGRAVING GA12				3,366
53	486 FLORAL ENGRAVING GA.20-28				3,535
54	486EL COLOR CASE GA.20				6,113
55	486EL GA.20				6,021
56	1301 COMPETITION PRO				1,203
57	1301 COMPETITION PRO - USA				1,085
58	1301 COMPETITION STANDARD				865
59	A400 XCEL MULTITARGET B-FAST				1,688
60	A400 XCEL MULTITARGET B-FAST + KICK OFF				1,748
61	A400 XCEL PARALLEL TARGET				1,350
62	A400 XCEL SPORTING				1,261
63	A400 XCEL SPORTING BLACK EDITION READY GUN POD				1,498
64	A400 XCEL SPORTING BLACK EDITION READY GUN POD + KICK OFF				1,560
65	A400 XCEL SPORTING LADY (VITTORIA SERIES)				1,261
66	A400 XCEL SPORTING READY GUN POD				1,261
67	A400 XCEL SPORTING READY GUN POD + KICK OFF				1,321
68	686 SILVER PIGEON I SPORTING MY19				1,310

Noted
Valuation Officer
Nadeem Ahmed

Signature
Deputy Director
Customs Valuation
Karachi

Signature
Additional Director
Customs Valuation
Karachi





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DIRECTORATE GENERAL OF CUSTOMS VALUATION
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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per piece (Euro)
69	686 SILVER PIGEON I SPORTING MY19 B-FAST				1,460
70	686 SILVER PIGEON I SPORTING MY19 B-FAST LADY (VITTORIA SERIES)				1,460
71	686 SILVER PIGEON I SPORTING MY19 LADY (VITTORIA SERIES)				1,310
72	687 SILVER PIGEON III SPORTING MY20				1,620
73	687 SILVER PIGEON III SPORTING MY20 B-FAST				1,845
74	687 SILVER PIGEON III SPORTING MY20 B-FAST LADY (VITTORIA SERIES)				1,845
75	690 SPORTING BLACK B-FAST NO ECO				2,201
76	690 SPORTING BLACK NO ECO				1,976
77	690 TRAP BLACK B-FAST NO ECO				1,971
78	690 TRAP BLACK NO ECO				1,746
79	694 DTL				2,627
80	694 DTL B-FAST				2,852
81	694 PRO SPORTING				3,225
82	694 SPORTING				2,627
83	694 SPORTING B-FAST				2,852
84	694 SPORTING B-FAST LADY (VITTORIA SERIES)				2,852
85	694 TRAP				2,399
86	694 TRAP B-FAST				2,624
87	694 TRAP B-FAST LADY (VITTORIA SERIES)				2,624
88	687EELL DIAMOND PIGEON SPORTING RESTYLE				4,818
89	DT11 ACS				4,940
90	DT11 BLACK PRO SKEET (TSK STOCK)				6,207
91	DT11 BLACK PRO SPORTING (TSK STOCK)				6,207

Signature
Valuation Officer
Customs Valuation
Karachi

Signature
Deputy Director
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Signature
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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per piece (Euro)
92	DT11 BLACK PRO TRAP (TSK STOCK)				6,102
93	DT11 SKEET ADJUSTABLE STOCK				4,895
94	DT11 SKEET ADJUSTABLE STOCK BLACK				5,702
95	DT11 SKEET FINISHED STOCK				4,675
96	DT11 SIMPT FINISHED STOCK				4,482
97	DT11 SKEET HEADED STOCK BLACK				5,224
98	DT11 SPORTING ADJUSTABLE STOCK				4,895
99	DT11 SPORTING ADJUSTABLE STOCK BLACK				5,702
100	DT11 SPORTING FINISHED STOCK				4,675
101	DT11 SPORTING FINISHED STOCK BLACK				5,447
102	DT11 SPORTING HEADED STOCK				4,482
103	DT11 SPORTING HEADED STOCK BLACK				5,224
104	DT11 TRAP ADJUSTABLE STOCK				4,765
105	DT11 TRAP ADJUSTABLE STOCK BLACK				5,550
106	DT11 TRAP DTL				4,996
107	DT11 TRAP FINISHED STOCK				4,548
108	DT11 TRAP FINISHED STOCK BLACK				5,296
109	DT11 TRAP HEADED STOCK				4,358
110	DT11 TRAP HEADED STOCK BLACK				5,079
111	DT11 XTRAP				5,040
112	DT11 ELL BLACK SPORTING ADJUSTABLE STOCK				8,498
113	DT11 ELL BLACK SPORTING FINISHED STOCK				8,171
114	DT11 ELL BLACK SPORTING HEADED STOCK				7,926
115	DT11 ELL BLACK TRAP ADJUSTABLE STOCK				8,258
116	DT11 ELL BLACK TRAP FINISHED STOCK				7,940

Ghulam Hyder Mahesar
Additional Director
Customs Valuation
Karachi



Nadeem Ahmed
Valuation Officer
Customs Valuation
Karachi

Quratulain Ramaz
Deputy Director
Customs Valuation
Karachi



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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per piece (Euro)
117	DT11EELL BLACK TRAP HEADED STOCK				7,702
118	DT11EELL SPORTING FLORAL ADJUSTABLE STOCK				7,864
119	DT11EELL SPORTING FLORAL FINISHED STOCK				7,576
120	DT11EELL SPORTING FLORAL HEADED STOCK				7,364
121	DT11EELL TRAP FLORAL ADJUSTABLE STOCK				7,642
122	DT11EELL TRAP FLORAL FINISHED STOCK				7,362
123	DT11EELL TRAP FLORAL HEADED STOCK				7,156
124	DT11L SPORTING FLORAL ADJUSTABLE STOCK				5,414
125	DT11L SPORTING FLORAL FINISHED STOCK				5,218
126	DT11L SPORTING FLORAL HEADED STOCK				5,075
127	DT11L SPORTING GAME SCENE ADJUSTABLE F STOCK				5,414
128	DT11L SPORTING GAME SCENE FINISHED STOCK				5,218
129	DT11L SPORTING GAME SCENE HEADED STOCK				5,075
130	DT11L TRAP FLORAL ADJUSTABLE STOCK				5,249
131	DT11L TRAP FLORAL FINISHED STOCK				5,057
132	DT11L TRAP FLORAL HEADED STOCK				4,915
133	22 L.R. PRACTICE KIT				279
134	87 TARGET				404
135	92X PERFORMANCE 9X19 (2 MAGS)				769
136	1301 TACTICAL - FIX STOCK				881
137	1301 TACTICAL COLOURED 17 - FDE				958
138	1301 TACTICAL COLOURED 17 - MARINE INOX				958
139	1301 TACTICAL COLOURED 17 - OD GREEN				958
140	81 FS CHEETAH				480
141	84 FS CHEETAH				480

Nadeem Ahmed
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Customs Valuation

Dr. Farhatulain Ramay
Deputy Director
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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per piece (Euro)
142	84 FS CHEETAH NICKEL				503
143	85 FS CHEETAH				458
144	85 FS CHEETAH NICKEL				503
145	87 CHEETAH				481
146	92 AI (2 MAGS) BLACK				596
147	92 AI TYPE D (2 MAGS)				596
148	92 COMPACT L 9X19				490
149	92 FS (2 MAGS)				573
150	92 FS (2 MAGS) SPECIAL MAKE BRONZE				632
151	92 FS (2 MAGS) SPECIAL MAKE SNIPER GREY				632
152	92 FS INOX (2 MAGS)				679
153	96 AI (2 MAGS)				596
154	96 AI TYPE D (2 MAGS)				596
155	APX .40 S&W (2 MAGS)				417
156	APX .40 S&W (2 MAGS) - TRITIUM SIGHTS				450
157	APX 9X19 (2 MAGS)				417
158	APX 9X19 (2 MAGS) - TRITIUM SIGHTS				450
159	APX 9X19 COMBAT (2 MAGS)				535
160	APX 9X19 COMBAT (2 MAGS) - TRITIUM SIGHTS				659
161	APX 9X19 RDO (2 MAGS)				505
162	APX CENTURION 9X19 (2 MAGS)				417
163	APX COMPACT 9X19 (2 MAGS)				417
164	APX TACTICAL FDE .40S&W (2 MAGS)				428
165	APX TACTICAL FDE 9X19 (2 MAGS)				428
166	M9A3 9X19 BARRELFRAME GREEN-SLIDE/Grips BLACK ATS				594

Shulam Hyder Mahesar
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Quratulain Ramay
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Annex-A

S.No.	Description	PCT	WebOC PCT	Origins	FOB value per piece (Euro)
167	M9A3 9X19 BARREUGRIPS BLACK-SLIDE/FRAME GREY ATS				594
168	M9A3 9X19 BLACK ATS				578
169	PX4 .40 S&W (2 MAGS)				487
170	PX4 .45 ACP (2 MAGS)				501
171	PX4 9x19 (2 MAGS)				487
172	PX4 COMPACT .40 S&W (2 MAGS)				487
173	PX4 COMPACT 9x19 (2 MAGS)				487
174	PX4 COMPACT INOX .40 S&W (2 MAGS)				502
175	PX4 COMPACT INOX 9X19 (2 MAGS)				502
176	PX4 INOX .40 S&W (2 MAGS)				501
177	PX4 INOX 9x19(2 MAGS)				501
178	PX4 SPECIAL DUTY				826
179	CX4 STORM 2018 BLACK				645
180	CX4 STORM 2018 FDE				645

Note: In all the aforementioned FOB values, the actual sea or air freight, as the case may be, shall be added to arrive at the respective C&F values.

Nadeem Ahmed
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