



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

**DETERMINATION OF CUSTOMS VALUES OF ARTIFICIAL IMITATION  
JEWELRY UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.**

**1871**

**(VALUATION RULING NO /2024)**

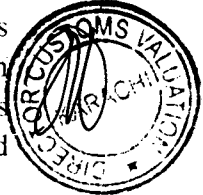
C. No. Misc/14/2010-V(Part-III)/335

Dated: 04-04-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the customs values of Artificial Imitation Jewelry are determined as follows:

2. **Background of the valuation issue:** Earlier, the customs values of Artificial Imitation Jewelry were determined vide Valuation Ruling No. 1686/2022 dated 29-07-2022. As per analysis of Import Data and change in the international market trends, this Directorate initiated an exercise for the determination of Customs values of subject goods under Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 13.09.2023 and 29.02.2024 that were attended by the representatives from M/s GA. Jahangir & Associates authorized by various importers and stakeholders. Issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.



4. **Analysis / Exercise done to determine Customs Values:** During the meetings, importers contended that the values in the existing Valuation Ruling are already higher that was increased in last Valuation Ruling No. 1686/2022, dated 29.07.2022 and import of Artificial Imitation Jewelry from China is of low category use. He further contended that prices in China have not been increased and the importers are under immense pressure due to the rise in dollar and higher rate of Duty & Taxes. Moreover, the freight has already decreased with respect to previous years. Therefore, Customs values of subject goods may further be rationalized. Furthermore, the viewpoint of importers was heard in detail and considered to arrive at customs values of the subject goods.

5. **Methods 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 value 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 variation of values in import data. Moreover, requisite information for making adjustments, as provided under sub-section 2 of Section 25 of the Customs Act, 1969, was not available. Therefore, identical/similar goods value methods provided in Section 25(5) & 25(6) were examined for applicability to determine Customs values of subject goods. However, the same were also found inapplicable because the evidences available in the ninety (90) days were not finalized under section 25(1) of the Customs Act, 1969. Hence this method of valuation could not be relied upon due to aforesaid reasons. Valuation method vide Section 25(8) of the Customs Act, 1969, was examined for valuation, but the same also could not be applied due to non-availability of conversion and processing cost of exporting country. Furthermore, in line with statutory sequential order of section 25, this office conducted market inquiries using deductive value methods under sub-section (7) of Section 25 of the Customs Act, 1969. Finally, clearance data and other information so gathered was evaluated and analyzed thoroughly and the same was utilized for determination of Customs Values of Artificial Imitation Jewelry under Section 25(7) of the Customs Act, 1969.

6. **Customs values for Artificial Imitation Jewelry - hereinafter specified** shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below:

S.No.	Description of Goods	PCT Code	Proposed PCT code for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)		(5)	(6)
1	Electroplated Jewelry white/ yellow, without stones/ beads	7117.1900 7117.9000	7117.1900.1000 7117.9000.1000	China	3.68
			7117.1900.1100 7117.9000.1100	Other Origin	5.11
2	Electroplated Jewelry white/ yellow, with plastic stones/ beads	7117.1900 7117.9000	7117.1900.1200 7117.9000.1200	China	3.93
			7117.1900.1300 7117.9000.1300	Other Origin	5.90
3	Fancy Electroplated Jewelry white/ yellow, with crystal stones/ beads	7117.1900 7117.9000	7117.1900.1400 7117.9000.1400	China	12.10
			7117.1900.1500 7117.9000.1500	Other Origin	26.90

**Note:** The values specified above shall not be applicable on branded or designer jewelry. The same will be assessed under Section 25 of the Customs Act, 1969.



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.

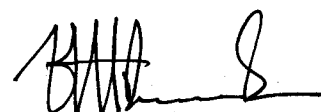
8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs Values for assessment of subject imported goods, shall be applicable until and unless the same is rescinded

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, 7<sup>th</sup> 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 assessing officers / officials concerned without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in the aforementioned table in this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are 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. 1686/2022 dated 29.07.2022.***



(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, Appraisal (South), Custom House, Karachi.
4. The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
5. The Chief Collector of Customs, Appraisal (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 Directors, 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.