



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

The Collectors of Customs, Collectorate of Customs, (Appraisement - East / West/ Port Muhammad Bin Qasim / Enforcement/ JIAP), Karachi/ Hyderabad (Appraisement/ Enforcement), Quetta/ Gawadar/ (Appraisement/ Enforcement/ AIIA) /Lahore/ Appraisement, Faisalabad/ Appraisement, Smbrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan / Export ((Appraisement/ Enforcement), Peshawar/ Enforcement, Dera Ismail Khan

DETERMINATION OF CUSTOMS VALUE OF BERETTA FIREARMS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1591/2022)

C. No. Misc/04/2021/IX/

147

Dated: 19-01-2022



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

2. Background of the valuation issue: The Directorate General while conducting exercise in identifying tariff-lines prone to under-invoicing, received a re-presentation from M/s Beretta Italy through the Board's letter C.No. 1(102)E&C/2020 dated 11-10-2021 to determine values of their various products under Section 25A of the Customs Act, 1969. Thus, an exercise was initiated to determine customs values of subject goods in terms of Section 25A of the Customs Act, 1969.

3. Stakeholders' participation in determination of Customs values: Meetings with all stakeholders, trade bodies including representatives of clearance Collectorates were held in this Directorate General on 09-12-2021 & 14-12-2021. The importers/stakeholders were requested to submit their proposals/suggestions as well as following documents before or during the course of stakeholders' meeting so that Customs value could be determined:

- i. Invoices of import during last three months showing factual values
- 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 meeting was attended by stakeholders and their points of view were heard in detail to arrive at custom values of subject goods. None of the importers submitted any documents required in support of their contention. M/s Beretta Italy Products in Pakistan stressed that custom values may be fixed by keeping in view the element of freight, import prices of raw materials and the values prevailing in the local and international market.

5. Methods Adopted to Determine Customs Values: Valuation methods provided in Section 25 of the Customs Act, 1969, were duly applied in their regular sequential order to

arrive at 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 because no substantial documents were provided by the stakeholders to prove that their declared values were true transactional values. Moreover, different values were declared by different importers for same product according to different origins. Identical/similar goods value methods provided in Sections 25 (5) & (6) *ibid* were examined for applicability to determine customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. Information available was, hence, found inappropriate. 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, item was not readily available in the market, therefore, 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. Finally, clearance data, raw material prices, international prices through internet were examined thoroughly and the information so gathered were utilized and analyzed for determination of Custom Values of Beretta Firearms under Section 25(9) of the Customs Act, 1969.

6. Customs values for Beretta Firearms - hereinafter specified shall be assessed to duty/taxes on the FOB Customs values mentioned against them in the “**Annex A**” (Sr. No. 1 to 180 and Page No. 01 to 08). **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.

7. In cases where declared/transaction values are higher than the customs values determined in this Ruling or higher evidential data is available of stipulated period 90 days, the assessing officers shall apply those values in terms of sub-Section (1) of Section 25 of the Customs Act, 1969, and the same may be communicated to this Directorate General forthwith. In case of consignment imported by air, the assessing officer shall take into account the difference between air freight and sea freight while applying the customs values determined in this Ruling.

8. Validity of Valuation Ruling: The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25A 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 25D of the Customs Act, 1969, within 30 days from the date of issue, 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 Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purpose 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.


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

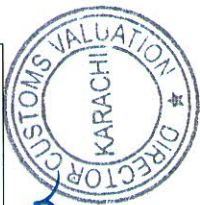


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CUSTOM HOUSE KARACHI

Valuation Ruling No. 1591 dated: 19-01-2022

Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per PC (US\$)
1	A300 OUTLANDER (SYNTHETIC)				889
2	A300 OUTLANDER (WOOD)				889
3	A300 OUTLANDER (WOOD) NICKEL FINISH				889
4	A300 OUTLANDER CAMO MAX5				945
5	A350 XTREMA CAMO MAX5 (NO KICK OFF WITH SPACERS)				1,237
6	A350 XTREMA SYNTHETIC (NO KICK OFF WITH SPACERS)				1,120
7	A400 LITE SYNTHETIC				1,141
8	A400 LITE SYNTHETIC LH				1,141
9	A400 LITE SYNTHETIC MAX5				1,314
10	A400 ULTRALITE				1,464
11	A400 UPLAND NO KICK OFF				1,335
12	A400 UPLAND WITH KICK OFFWOOD				1,404
13	A400 XPLOR ACTION	9302.0092 9303.2010 9303.2095	9302.0092.1000 9303.2010.1000 9303.2095.1000	All Origins	1,295
14	A400 XPLOR ACTION KICK OFF				1,365
15	A400 XPLOR ACTION READY GUN POD				1,295
16	A400 XPLOR ACTION READY GUN POD (SLUG)				1,295
17	A400 XPLOR ACTION READY GUN POD + KICK OFF				1,365
18	A400 XPLOR ACTION READY GUN POD + KICK OFF (SLUG)				1,365
19	A400 XPLOR LH ACTION				1,295
20	A400 XPLOR LH ACTION KICK OFF				1,365
21	A400 XPLOR LH ACTION READY GUN POD				1,295
22	A400 XPLOR LH ACTION READY GUN POD (SLUG)				1,295
23	A400 XPLOR LH ACTION READY GUN POD + KICK OFF				1,365
24	A400 XPLOR LM ACTION READY GUN POD + KICK OFF (SLUG)				1,365



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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per <i>pe</i> (US\$)
25	A400 XTREME PLUS AQUA TECH SHIELD + TRUE TIMBER-PRAIRE KICK OFF				1,738
26	A400 XTREME PLUS AQUA TECH SHIELD + VEIL AVAYDE KICK OFF				1,738
27	A400 XTREME PLUS CAMO (DRT) KICK OFF				1,738
28	A400 XTREME PLUS CAMO (MAX5) KICK OFF				1,738
29	A400 XTREME PLUS CAMO (MAX5) LH KICK OFF				1,738
30	A400 XTREME PLUS CAMO (MOSSY OAK BOTTOMLAND) KICK OFF				1,738
31	A400 XTREME PLUS CAMO (MOSSY OAK BOTTOMLAND) LH KICK OFF				1,738
32	A400 XTREME PLUS CAMO (MOSSY OAK SHADOW GRASS BLADES) KICK OFF				1,738
33	A400 XTREME PLUS CAMO (OPTIFADE MARSH) KICK OFF				1,738
34	A400 XTREME PLUS CAMO (OPTIFADE TIMBER) KICK OFF				1,738
35	A400 XTREME PLUS CAMO (REALTREE TIMBER) KICK OFF				1,738
36	A400 XTREME PLUS SYNTHETIC KICK OFF				1,589
37	A400 XTREME PLUS SYNTHETIC LH KICK OFF				1,589
38	686 SILVER PIGEON I MY19				1,396
39	686 SILVER PIGEON I MY19 B-FAST				1,569
40	686 SILVER PIGEON I MY19 B-FAST LADY (VITTORIA SERIES)				1,569
41	686 SILVER PIGEON I MY19 COMBO				2,474
42	686 SILVER PIGEON I MY19 LADY (VITTORIA SERIES)				1,396
43	687 SILVER PIGEON III MY20				1,794
44	687 SILVER PIGEON III MY20 B-FAST				2,053
45	687 SILVER PIGEON III MY20 B-FAST LADY (VITTORIA SERIES)				2,053
46	687 SILVER PIGEON III MY20 LADY (VITTORIA SERIES)				1,794
47	687EELL CLASSIC MY19				6,437
48	687EELL CLASSIC MY19 COMBO				7,820
		9302.0092 9303.2010 9303.2095	9302.0092.1000 9303.2010.1000 9303.2095.1000	All Origins	



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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per pc (US\$)
49	687EELL DIAMOND PIGEON RESTYLE COMBO				6,616
50	687EELL DIAMOND PIGEON RESTYLE FIXED				5,375
51	687EELL DIAMOND PIGEON RESTYLE MC				5,541
52	486 FLORAL ENGRAVING GAI2				3,871
53	486 FLORAL ENGRAVING GA.20-28				4,065
54	486EL COLOR CASE GA.20				7,030
55	486EL GA.20				6,924
56	1301 COMPETITION PRO				1,383
57	1301 COMPETITION PRO - USA				1,248
58	1301 COMPETITION STANDARD				995
59	A400 XCEL MULTITARGET B-FAST				1,941
60	A400 XCEL MULTITARGET B-FAST + KICK OFF				2,010
61	A400 XCEL PARALLEL TARGET	9302.0092	9302.0092.1000	All	1,553
62	A400 XCEL SPORTING	9303.2010	9303.2010.1000	Origins	1,450
63	A400 XCEL SPORTING BLACK EDITION READY GUN POD	9303.2095	9303.2095.1000		1,723
64	A400 XCEL SPORTING BLACK EDITION READY GUN POD + KICK OFF				1,794
65	A400 XCEL SPORTING LADY (VITTORIA SERIES)				1,450
66	A400 XCEL SPORTING READY GUN POD				1,450
67	A400 XCEL SPORTING READY GUN POD + KICK OFF				1,519
68	686 SILVER PIGEON I SPORTING MY19				1,507
69	686 SILVER PIGEON I SPORTING MY19 B-FAST				1,679
70	686 SILVER PIGEON I SPORTING MY19 B-FAST LADY (VITTORIA SERIES)				1,679
71	686 SILVER PIGEON I SPORTING MY19 LADY (VITTORIA SERIES)				1,507
72	687 SILVER PIGEON III SPORTING MY20				1,863



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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per PC (US\$)
73	687 SILVER PIGEON III SPORTING MY20 B-FAST				2,122
74	687 SILVER PIGEON III SPORTING MY20 B-FAST LADY (VITTORIA SERIES)				2,122
75	690 SPORTING BLACK B-FAST NO ECO				2,531
76	690 SPORTING BLACK NO ECO				2,272
77	690 TRAP BLACK B-FAST NO ECO				2,267
78	690 TRAP BLACK NO ECO				2,008
79	694 DTL				3,021
80	694 DTL B-FAST				3,280
81	694 PRO SPORTING				3,709
82	694 SPORTING				3,021
83	694 SPORTING B-FAST				3,280
84	694 SPORTING B-FAST LADY (VITTORIA SERIES)	9302.0092	9302.0092.1000	All	3,280
85	694 TRAP	9303.2010	9303.2010.1000	Origins	2,759
86	694 TRAP B-FAST	9303.2095	9303.2095.1000		3,018
87	694 TRAP B-FAST LADY (VITTORIA SERIES)				3,018
88	687EELL DIAMOND PIGEON SPORTING RESTYLE				5,541
89	DT11 ACS				5,681
90	DT11 BLACK PRO SKEET (TSK STOCK)				7,138
91	DT11 BLACK PRO SPORTING (TSK STOCK)				7,138
92	DT11 BLACK PRO TRAP (TSK STOCK)				7,017
93	DT11 SKEET ADJUSTABLE STOCK				5,629
94	DT11 SKEET ADJUSTABLE STOCK BLACK				6,557
95	DT11 SKEET FINISHED STOCK				5,376
96	DT11 SIMPT FINISHED STOCK				5,154
97	DT11 SKEET HEADED STOCK BLACK				6,008



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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per PC (US\$)
98	DT11 SPORTING ADJUSTABLE STOCK				5,629
99	DT11 SPORTING ADJUSTABLE STOCK BLACK				6,557
100	DT11 SPORTING FINISHED STOCK				5,376
101	DT11 SPORTING FINISHED STOCK BLACK				6,264
102	DT11 SPORTING HEADED STOCK				5,154
103	DT11 SPORTING HEADED STOCK BLACK				6,008
104	DT11 TRAP ADJUSTABLE STOCK				5,480
105	DT11 TRAP ADJUSTABLE STOCK BLACK				6,383
106	DT11 TRAP DTL				5,745
107	DT11 TRAP FINISHED STOCK				5,230
108	DT11 TRAP FINISHED STOCK BLACK				6,090
109	DT11 TRAP HEADED STOCK				5,012
110	DT11 TRAP HEADED STOCK BLACK	9302.0092	9302.0092.1000	All	5,841
111	DT11 XTRAP	9303.2010	9303.2010.1000	Origins	5,796
112	DT11EELL BLACK SPORTING ADJUSTABLE STOCK	9303.2095	9303.2095.1000		9,773
113	DT11EELL BLACK SPORTING FINISHED STOCK				9,397
114	DT11EELL BLACK SPORTING HEADED STOCK				9,115
115	DT11EELL BLACK TRAP ADJUSTABLE STOCK				9,497
116	DT11EELL BLACK TRAP FINISHED STOCK				9,131
117	DT11EELL BLACK TRAP HEADED STOCK				8,857
118	DT11EELL SPORTING FLORAL ADJUSTABLE STOCK				9,044
119	DT11EELL SPORTING FLORAL FINISHED STOCK				8,712
120	DT11EELL SPORTING FLORAL HEADED STOCK				8,469
121	DT11EELL TRAP FLORAL ADJUSTABLE STOCK				8,788
122	DT11EELL TRAP FLORAL FINISHED STOCK				8,466
123	DT11EELL TRAP FLORAL HEADED STOCK				8,229



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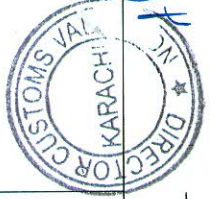


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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per pc (US\$)
124	DT11L SPORTING FLORAL ADJUSTABLE STOCK				6,226
125	DT11L SPORTING FLORAL FINISHED STOCK				6,001
126	DT11L SPORTING FLORAL HEADED STOCK				5,836
127	DT11L SPORTING GAME SCENE ADJUSTABLE F STOCK				6,226
128	DT11L SPORTING GAME SCENE FINISHED STOCK				6,001
129	DT11L SPORTING GAME SCENE HEADED STOCK				5,836
130	DT11L TRAP FLORAL ADJUSTABLE STOCK				6,036
131	DT11L TRAP FLORAL FINISHED STOCK				5,816
132	DT11L TRAP FLORAL HEADED STOCK				5,652
133	22 L.R. PRACTICE KIT				321
134	87 TARGET				465
135	92X PERFORMANCE 9X19 (2 MAGS)				884
136	1301 TACTICAL - FIX STOCK	9302.0092	9302.0092.1000	All	1,013
137	1301 TACTICAL COLOURED 17 - FDE	9303.2010	9303.2010.1000	Origins	1,102
138	1301 TACTICAL COLOURED 17 - MARINE INOX	9303.2095	9303.2095.1000		1,102
139	1301 TACTICAL COLOURED 17 - OD GREEN				1,102
140	81 FS CHEETAH				552
141	84 FS CHEETAH				552
142	84 FS CHEETAH NICKEL				578
143	85 FS CHEETAH				527
144	85 FS CHEETAH NICKEL				578
145	87 CHEETAH				553
146	92 AI (2 MAGS) BLACK				685
147	92 AI TYPE D (2 MAGS)				685
148	92 COMPACT L 9X19				564
149	92 FS (2 MAGS)				659



Page 6 of 8
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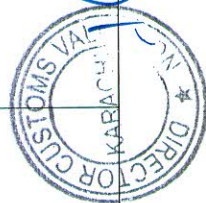


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Valuation Ruling No. 1591 dated: 19-01-2022

Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per PC (US\$)
150	92 FS (2 MAGS) SPECIAL MAKE BRONZE				727
151	92 FS (2 MACS) SPECIAL MAKE SNIPER GREY				727
152	92 FS INOX (2 MAGS)				781
153	96 AI (2 MAGS)				685
154	96 AI TYPE D (2 MAGS)				685
155	APX .40 S&W (2 MAGS)				480
156	APX .40 S&W (2 MAGS) - TRITIUM SIGHTS				518
157	APX 9X19 (2 MAGS)				480
158	APX 9X19 (2 MAGS) - TRITIUM SIGHTS				518
159	APX 9X19 COMBAT (2 MAGS)				615
160	APX 9X19 COMBAT (2 MAGS) - TRITIUM SIGHTS				758
161	APX 9X19 RDO (2 MAGS)				581
162	APX CENTURION 9X19 (2 MAGS)				480
163	APX COMPACT 9X19 (2 MAGS)				480
164	APX TACTICAL FDE .40S&W (2 MAGS)	9302.0092	9302.0092.1000	All	492
165	APX TACTICAL FDE 9X19 (2 MAGS)	9303.2010	9303.2010.1000	Origins	492
166	M9A3 9X19 BARRELIFRAME GREEN-SLIDE/GRIPS BLACK ATS	9303.2095	9303.2095.1000		683
167	M9A3 9X19 BARREUGRIPS BLACK-SLIDE/FRAME GREY ATS				683
168	M9A3 9X19 BLACK ATS				665
169	PX4 .40 S&W (2 MAGS)				560
170	PX4 .45 ACP (2 MAGS)				576
171	PX4 9x19 (2 MAGS)				560
172	PX4 COMPACT .40 S&W (2 MAGS)				560
173	PX4 COMPACT 9x19 (2 MAGS)				560
174	PX4 COMPACT INOX .40 S&W (2 MAGS)				577
175	PX4 COMPACT INOX 9X19 (2 MAGS)				577



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Page 7 of 8
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Annex-A

S.No.	Description	PCT	WeBOC PCT	Origins	FOB value per pc (US\$)
176	PX4 INOX .40 S&W (2 MAGS)				576
177	PX4 INOX 9x19(2 MACS)				576
178	PX4 SPECIAL DUTY	9302.0092	9302.0092.1000	All Origins	950
179	CX4 STORM 2018 BLACK	9303.2010	9303.2010.1000		742
180	CX4 STORM 2018 FDE	9303.2095	9303.2095.1000		742

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.

