



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>th</sup> FLOOR, CUSTOM HOUSE, KARACHI

\*\*\*\*\*

**The Collectors of Customs**, Collectorate of Customs, (Appraisalment - West / Appraisalment - East / Appraisalment - Port Muhammad Bin Qasim / Appraisalment - SAPT / Enforcement JIAP / Export / Export PMBQ), 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.

**DETERMINATION OF CUSTOMS VALUES OF GALVANIZED INNER WIRE,  
MOTORCYCLE INNER WIRE FOR CLUTCH / BRAKE / THROTTLE /  
SPEEDOMETER, AUTOMOTIVE STRANDED INNER WIRE, INNER WIRE  
GALVANIZED MAGNETIC STEEL STRANDED / BRAIDED IN ROLL OR CUT  
TO SIZE UNDER SECTION 25A THE CUSTOMS ACT, 1969.**

**(VALUATION RULING NO 1772/2023)**

File No. Misc/02/2022-VI

1446

Dated: - 19 -04-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Galvanized Inner Wire, Motorcycle Inner Wire for Clutch/ Brake/throttle/speedometer, Automotive Stranded Inner Wire, Inner Wire Galvanized Magnetic Steel Stranded / Braided in roll or cut to size are determined as follows:

**Background of the valuation issue:** An information was received in the Directorate General of Customs valuation that Galvanized Inner Wire, Motorcycle Inner Wire for Clutch/ Brake/throttle/speedometer, Automotive Stranded Inner Wire, Inner Wire Galvanized Magnetic Steel Stranded / Braided in roll or cut to size is being under-invoiced. Accordingly, an exercise was initiated by this Directorate to determine Customs values of Galvanized Inner Wire, Motorcycle Inner Wire for Clutch/ Brake/ throttle/ speedometer under Section 25A of the Customs Act, 1969.



**2. Stakeholders' participation in determination of Customs values:** Meetings were convened on 16-11-2022, 24-11-2022 & 28-03-2023 which were attended by the relevant stakeholders. The issues pertaining to the valuation of the subject goods were deliberated upon in detail in the afore-referred meeting.

**3. Analysis / Exercise done to determine Customs Values:** Ninety (90) days' clearance data was retrieved and the same has been scrutinized. Subsequently, market inquiry was conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25 (7) of the Customs Act, 1969.

**4. Method (s) adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section

25 was found inapplicable because of non-submission of requested documents by the importers of the impugned goods and also because of wide variations in declared values. Identical goods method provided in Sub-Sections (5) of Section 25 was examined and considered for applicability to determine Customs value of subject goods. The import data was also examined and found that sufficient evidence of import clearances provide basis for the determination of Customs values. Keeping all the factors in view above and after carefully analyzing all the available information from different sources, the customs value of the subject item is determined under Section 25(5), read with section 25(9), of the Customs Act, 1969.

**5. Customs values for Galvanized Inner Wire, Motorcycle Inner Wire for Clutch/ Brake/throttle/speedometer, Automotive Stranded Inner Wire, Inner Wire Galvanized Magnetic Steel Stranded / Braided in roll or cut to size-hereinafter specified** shall be assessed to duty / taxes at the Customs values as per the following table:

S.No	Description of Goods	PCT CODE	Proposed PCT CODE for WeBOC	Origin	Customs Value (C&F) USS/KG
(1)	(2)	(3)	(4)	(5)	(6)
1	Galvanized Inner Wire, Motorcycle Inner Wire for Clutch/Brake/throttle/speedometer, Automotive Stranded Inner Wire, Inner Wire Galvanized Magnetic Steel Stranded / Braided in roll or cut to size	7312.1010 7312.1020 7312.1090 7312.9090	7312.1010.1000 7312.1020.1000 7312.1090.1000 7312.9090.1000	China	1.4



6. 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 determined in this Ruling.

**7. 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.

**8. Revision of the value 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.

9. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling

are for the description and specification as mentioned in the table above of this Ruling. PCT 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 certifications 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.

  
(Fayaz Rasool Maken)  
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), 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 / Peshawar / Quetta.
- 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 Association, Bohri Road, Karachi.
- 19) The Webmaster, Federal Board of Revenue, Islamabad.
- 20) Guard File.