Government of Pakistan
Directorate General of Customs Valuation
Custom House Karachi

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West)/ Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan/ Exports (Karachi/Port Qasim).

Determination of Custom Values of Billiard Table and Parts/Accessories thereof Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO.112-6/2017)

No. Misc/20/2017-IX 1041 **Dated: April, 13, 2017.**

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Billiard Table and Parts/Accessories thereof are determined as follows: -

2. **Background of the valuation issue:** It has been observed that the Billiard Table and Parts/Accessories thereof are being assessed at different customs values at different customs stations. For the purpose of uniform assessment, this Directorate General initiated an exercise for determination of customs values of the subject goods.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 27-03-2017 and the importers were requested to furnish the following documents:-

A. Invoices of imports during last three months showing factual value.
B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
D. 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 different importers. The importers, during the meeting, agreed that the prices of Billiard Table and Parts/Accessories thereof should be determined under Section 25A in light of prices in the international market, for uniform applicability. They, however, did not submit any corroboratory evidence/documents in support of their proposed values. They requested that they might be allowed some time to furnish evidences and other documents in support of their contentions but failed to submit any such document, even after passage of considerable time.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at value of Billiard Table and Parts/Accessories thereof. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. Identical / similar goods value methods provided in Section 25(5) & (6) were

DIRECTOR CUSTOMS VALUATION KARACHI

examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25 (7) of the Customs Act, 1969, was conducted. As the stakeholders were not forthcoming with the values of the Billiard Table and Parts/Accessories thereof as being traded in the international market, therefore different markets were surveyed repeatedly for the purpose. Online prices were also obtained to corroborate the findings of the market surveys. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values of Billiard Table and Parts/Accessories thereof. Consequently, the Customs values of Billiard Table and Parts/Accessories thereof have been determined under Section 25 (9) of the Customs Act, 1969.

6. **Customs values for** Billiard Table and Parts/Accessories thereof**:** Billiard Table and Parts/Accessories thereof, ***hereinafter specified,*** shall be assessed to duty/taxes at the Customs Values mentioned below:-

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Billiards Table along with two sticks (Size 4¼x9)	9504.2000	9504.2000.1000	China	**2.95**
			9504.2000.1100	Europe/USA/Canada	**4.0**
			9504.2000.1200	Other Origins	**3.5**
2.	Billiards Sticks		9504.2000.1300	China	**1.1**
			9504.2000.1400	Europe/USA/Canada	**1.5**
			9504.2000.1500	Other Origins	**1.3**
3.	Billiards Balls		9504.2000.1600	China	**1.2**
			9504.2000.1700	Europe/USA/Canada	**1.6**
			9504.2000.1800	Other Origins	**1.4**
4.	Billiards Chalk		9504.2000.1900	China	**0.6**
			9504.2000.2000	Europe/USA/Canada	**0.8**
			9504.2000.2100	Other Origins	**0.7**
5.	Rubber Border for Billiards Table		9504.2000.2200	China	**1.25**
			9504.2000.2300	Europe/USA/Canada	**1.7**
			9504.2000.2400	Other Origins	**1.5**

DIRECTOR CUSTOMS VALUATION KARACHI

		9504.2000			
6.	Tips for Billiards Stick		9504.2000.2500	China	**1.1**
			9504.2000.2600	Europe/USA/Canada	**1.5**
			9504.2000.2700	Other Origins	**1.3**
7.	Pocket for Billiards Table		9504.2000.2800	China	**1.2**
			9504.2000.2900	Europe/USA/Canada	**1.6**
			9504.2000.3000	Other Origins	**1.4**
8.	Chap (Frame) for Billiards Table		9504.2000.3100	China	**1.2**
			9504.2000.3200	Europe/USA/Canada	**1.6**
			9504.2000.3300	Other Origins	**1.4**
9.	Score Board for Billiards		9504.2000.3400	China	**1.3**
			9504.2000.3500	Europe/USA/Canada	**1.8**
			9504.2000.3600	Other Origins	**1.6**
10.	Marble Slate for Billiards Table		9504.2000.3700	China	**0.33**
			9504.2000.3800	Europe/USA/Canada	**0.38**
			9504.2000.300	Other Origins	**0.42**

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 element of air freight while assessing the goods.

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 Annexure to this Valuation 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.

(Dr. Wasif Ali Memon)
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in the WeBOC System.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement (East/West), Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading At the FBR website.
22. Guard File.