
C. No. Misc/05/2011-III/ 10287

Dated: 25 -02-2025

VALUATION RULING NO.1974/2025

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (7) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.
3. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

Subject: **DETERMINATION OF CUSTOMS VALUE OF SUITCASES (SOFT & HARD TYPES) (LOW-END BRANDS/UN-BRANDED) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1698/2022 dated 05-12-2022.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 11.06.2024, 24.06.2024 & 28.01.2025.

3. **Background of the Issue:** In pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the re-determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** The importers contended that the time of issuance of previous valuation ruling the freight was abnormally higher side due to COVID and shipping container was short in the market. The valuation ruling is more than 02 years' old which is need to be revisit and the value of imported suitcases may be re-determine on the basis of current freight charges and market value. On the basis of stakeholder viewpoints, the 90 days' data have been retrieved and same has been scrutinized. Subsequently, market inquiry has also been conducted and examined in the light of Directorate's Office Order No. 17/2024 dated 19.03.2024.

5. **Method (s) adopted to determine Customs values:** Valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values do not correspond to market prices. The values of Identical and similar goods as per sections 25 (5) & (6) ibid could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. A market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted as per procedure of Office Order No. 17/2014 dated 19-



03-2014. Various wholesale and retail markets were visited and the actual prices of subject goods were acquired and by adjusting the amounts of profits, the C&F value was determined under Section 25(7) of the Customs Act, 1969 which are as under:

6. **Customs values for Suitcases (Soft & Hard Types) (Low-End Brands/Un-Branded)** *hereinafter* specified shall be assessed to duty / taxes on the Customs values given against them in the Table below: -

S. No.	Description	Specification of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Set
1	SOFT TYPE	Five Pcs 20,24,28,30 & 32	4202.1220	4202.1220.1000	China origin	46
		Five Pcs 20,24,28,30 & 32		4202.1220.1100	Other origin	55
		Four Pcs 24,28,30 & 32		4202.1220.1200	China origin	38
		Four Pcs 24,28,30 & 32		4202.1220.1300	Other origin	45
		Three Pcs 24,28 & 30		4202.1220.1400	China origin	32
		Three Pcs 24,28 & 30		4202.1220.1500	Other origin	37
2	HARD TYPE	Five Pcs 20,24,28,30 & 32	4202.1220	4202.1220.1600	China origin	53
		Five Pcs 20,24,28,30 & 32		4202.1220.1700	Other origin	61
		Four Pcs 24,28,30 & 32		4202.1220.1800	China origin	42
		Four Pcs 24,28,30 & 32		4202.1220.1900	Other origin	48
		Three Pcs 24,28 & 30		4202.1220.2000	China origin	34
		Three Pcs 24,28 & 30		4202.1220.2100	Other origin	39

Note: This Valuation Ruling is only for Low end Brands/Unbranded.

7. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

8. The values determined in this VR shall be treated as minimum benchmark values and do not bar the Collectorate from applying from the higher transaction values of identical or similar goods available in 90 days for the assessment of goods.

9. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.



10. The VR shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

11. The Collectorates of Customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.



(Dr. Tahir Qureshi)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.