

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C.NO.3(4)S-Val&Audit/2010

Islamabad, the 24th February, 2010.

CUSTOMS GENERAL ORDER NO. 01/2010

SUBJECT: - PAKISTAN CUSTOMS VALUATION GATEWAY – ROLES AND RESPONSIBILITIES.

In order to ensure uniform application of valuation rulings across the country and to provide a comprehensive and current valuation decision support tool to customs officers, the Directorate General of Valuation has developed Pakistan Customs Valuation Gateway (PCVaG) which is a customized web-based application for this purpose. This gateway provides valuation related general information to the public and access to National Valuation Data Base (NVDB) to the authorized customs officers.

2. In order to ensure smooth and effective functioning of this website, following roles and responsibilities are assigned to the respective authorities:-

A. Role of Director General of Valuation: -

The Director General of Valuation will be responsible for formulation and implementation of policy guidelines for overall design, operation, maintenance, updation and administration of the website and database under intimation to the Board.

B. Role of Director Valuation:-

The Director Valuation will be responsible to implement policy guidelines provided by the Director General of Valuation. For this purpose he will constitute a Valuation Committee, headed by an Additional Director of Directorate General and consisting of as many Assistant/Deputy Directors and support staff as required. The Additional Director will assign functional responsibilities to members of the committee for data acquirement and compilation according to their overall workload. The committee head will approve input data for uploading in NVDB and provide feedback

on operation and updation of PCVaG to the Director on fortnightly basis. The Director will assign role of 'Focal Person' to one of committee members, preferably Assistant/Deputy Director (Headquarters) who will be responsible for:

- a. Ensuring accurate and in-time provision of duly approved input data (valuation rulings, valuation advices, international prices of selected items obtained from renowned sources like SCAN, LME Bulletin etc. and other reliable sources) to the contact person of M/s PRAL for updation of database;
- b. Coordinating with different field formations to obtain their requirement of User IDs and get the same issued through M/s PRAL after due approval from the Director;
- c. Resolving IT related problems pertaining to PCVaG & NVDB in coordination with M/s PRAL;
- d. Compiling feedback received from different stakeholders and presenting it before the committee to further improve effectiveness of PCVaG & NVDB.

C. **Role of M/s PRAL:-**

A senior manager level officer will be designated by M/s PRAL as contact person to coordinate with the Directorate of Valuation. He will be responsible for:

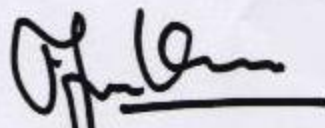
- a. Overall maintenance, updation and future development of the PCVaG website, NVDB and associated hardware, according to the guidelines provided by Directorate General of Valuation;
- b. Ensuring that all IT related issues of PCVaG & NVDB including, but not limited to, security of website & database, backup & disaster management system, access, updation logs & audit trails, etc are addressed according to the best international practices prevalent in relevant IT field;
- c. Ensuring that NVDB is timely and accurately updated with duly approved data only, which is received through the focal person of Directorate of Valuation under a mutually agreed SOP. Hard copy of approved input data record received from the Directorate will be maintained by M/s PRAL for future audit trails;
- d. Generating collectorate-wise Monitoring Reports as per attached **format A** and forwarding the same to respective Collectors on weekly basis with copy to the focal person;
- e. Coordinating with the focal person for timely issuance of user IDs and resolving other IT related issues.

D. Role of Collector of Customs:-

All Collectors of Customs will be responsible for:-

- a. Ensuring proper application of Valuation Rulings issued under section 25-A of the Customs Act, 1969;
- b. Ensuring proper utilization of valuation database in letter and spirit, and checking any attempt of misdeclaration of description of goods by the importers to avoid the application of Valuation Rulings;
- c. Ensuring that in-charge group/section monitor the assessments in his respective jurisdiction on daily basis and ensures that no assessment is made at a value lower than that available in the NVDB without providing written justification in system or on Goods Declaration, as the case may be;
- d. Ensuring analysis of the weekly Monitoring Report provided by PRAL under his personal supervision and initiating necessary action where due, under intimation to the Board and focal person;
- e. Coordinating with the focal person of Directorate of Valuation for issuance of user IDs and resolving IT related issues, if any, in accessing the PCVaG;
- f. Compiling a monthly Valuation Performance Report as per attached **format B** which should reach the Board by 5th day of each month.

3. With the exception of valuation rulings issued under section 25-A of the Act, all the valuation data / prices provided in NVDB are for reference purpose only and should under no circumstances be used as a substitute to valuation methods provided under section 25 of the Customs Act 1969 and Customs Rules, 2001. The NVDB reference values are to be used to assess the potential risk of under invoicing by comparing the declared and reference values, and in case of difference, the assessing officer shall further investigate the declaration in terms of Rule-109 of the Customs Rules, 2001 and section 25 of the Act.



(Irfan-ur-Rehman Khan)
Secretary (Customs Valuation)

FORMAT A

Goods Declaration No. & Date	Item PCT	Tariff Description	Declared Description	Total Declared value	Per Unit Declared value	Per Unit Assessed value	Per Unit NVDB reference value	Description against NVDB reference value	Difference (Col 8-7)	Justification given by the Assessing Officer
1	2	3	4	5	6	7	8	9	10	11

FORMAT B

Goods Declaration No. & Date	Item PCT	Tariff Description	Per Unit Declared value	Per Unit Assessed value using NVDB reference	Additional Revenue (in Pak. Rupee)	NVDB reference used [Val. Ruling (VR); Val. Advise (VA); Intel. Price (IP); 90 days Clearance Record (CR); Other (specify)]	Remarks, [Assessment accepted & duties paid; provisionally cleared; Duties not paid and under litigation; Duties paid but under litigation; any other - specify]
1	2	3	4	5	6	7	8