



PAJCCI/ DTT-06/2013
December 18, 2013

SUBJECT: FILING TRUE DECLARATION OF GOODS UNDER SELF ASSESSMENT SYSTEM IN CUSTOMS COMPUTERIZED SYSTEM (WeBOC)

Please find attached copy of No. SI/Misc/01/2013-CC (South), PUBLIC NOTICE No. 09/2013 on the above specified matter of 'Filing true declaration of goods under self assessment system in Customs Computerized System (WeBOC)'.

The attachment is for your information and record.

Regards,

Faiza
Secretary General

GOVERNMENT OF PAKISTAN
OFFICE OF THE CHIEF COLLECTOR OF CUSTOMS APPRAISMENT
(SOUTH)
CUSTOM HOUSE, KARACHI

No. SI/Misc/01/2013-CC (South) Dated: 3rd December, 2013
PUBLIC NOTICE No. 09/2013

Subject: – FILING TRUE DECLARATION OF GOODS UNDER SELF ASSESSMENT SYSTEM IN CUSTOMS COMPUTERIZED SYSTEM (WeBOC)

Attention of all concerned is invited to Section 79(1)(a) & (b) of the Customs Act, 1969. It is mandatory for all concerned for filing a true declaration of goods, giving therein complete and correct particulars of such goods, duly supported by commercial invoice, bill of lading or airway bill, packing list or any other relevant import document and assessing and paying the liability of customs duty and other taxes etc. while filing Goods Declaration.

2. It needs to be understood that the aforesaid provisions of Customs Act 1969, on one hand empower the importer to self assess their imported goods on their own and make declarations accordingly and discharge their liabilities through payment of leviable duties and taxes while abiding by all prescribed import related conditionalities, while on the other hand, it makes them responsible to file true declaration of goods supported by the listed documents. The Act reposes full trust with responsibility and the whole system of self assessment stands on this principle.

3. The Valuation Department issues “Valuation Rulings”, wherein value of certain items are determined, for assessment purpose, under section 25 and 25(A) of the Customs Act, 1969, after exhausting all possible efforts by specialized department, which includes conducting detailed ground work in the matter as highlighted in the Valuation Ruling. Such Valuation Rulings are public documents and it is mandatory to follow the same while filing goods declarations and the declared values should not be less than the bench mark values determined in the applicable Valuation Rulings. It is obligatory for the importers and clearing agents to make the self assessment of their goods accordingly and to file their Goods Declarations (GDs) true and correct in all respects including description, classification (HS Code), UOM and values in terms of Valuation Ruling. However, in case the transaction values are higher than the Customs values determined through Valuation Rulings such higher values shall be declared by the importer.

4. It has been noticed with concern that some of the importers while filing Goods Declaration (GD) in customs computerized system (WeBOC) and making self assessment of goods, knowingly ignore the valuation ruling or assess their goods, either on lower, suppressed / under-invoiced value or invoke HS Code with lower rate of duty to clear their goods on payment of less amount of duty and taxes, that results into evasion of legitimate amount of public revenue. Some of the identified modus operandi are highlighted as under:

- (a) The description of goods is twisted in a way to classify the goods under an incorrect HS Code of Pakistan Customs Tariff (PCT) to avoid application of Valuation Ruling, higher value evidences or higher tariff rate etc.
- (b) The Unit of Measurement (UOM) w.r.t quantity is most commonly manipulated to hoodwink the assessing officer. In this case either “number of units” instead of “Kgs.” or vice versa are made and number of units instead of pieces are declared” “dozens”, “Gross”, “Cartons”, “Pallets” etc. in the “description Column of GD”. Frequently, the same incorrect Unit of measure is declared against the UOM which the system is conspicuously showing and does not allow the declarant to change.
- (c) Claiming under exemptions under exemption SROs.

5. It has also been found that some of the importers availing ‘green channel’ facility in WeBOC are either not placing invoices, packing lists etc. in the container(s) or don’t assess their goods on the basis of the applicable valuation rulings and resultantly fail to make correct payment of leviable duty/taxes.

6. In case of filing of incorrect Goods Declaration (GD) w.r.t description, classification (HS Code), declaration of values less than the Valuation Ruling or doing under invoicing through any mode, declaring wrong quantity / UOM and claiming undue exemption etc., attracts penal provisions. Customs will investigate above pointed out issues and initiate contravention proceedings under the relevant provisions of law and suitable action will be taken against the defaulting importers making incorrect / false declaration.

Sd/-

(Nasir Masroor Ahmed)
Chief Collector