GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

No. Misc/12/2011-I I Dated 7, February, 2012

RULING U/S 25A NO. 425

Note:

i). The customs value determined under this Valuation Ruling shall be applicable customs value for assessment o/ the relevant goods until and unless revised or rescinded by the competent authority.

ii). Review application against this valuation ruling may he filed he/ore the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) dins from the date of determination of customs value under this ruling.

The Collectors of Customs, Model Customs Collectorates (Appraisement/ PaCCS/ Port Qasim/ Preventive), Karachi/ I,ahore/ Sambrial (Sialkot) / Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

SUB.IFCT: **DETERMINATION OF CUSTOMS VALUE OF PLASTIC BEADS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

On receipt of information of under invoicing in the import values of Plastic Beads, as well as, in consideration of the reference received from the office of Chief Collector of Customs (South), vide letter dated 19-01-2012, proceedings were initiated to determine the customs values of the subject goods under section 25A of the Customs Act. 1969.

2. Accordingly, meetings were fixed for 14-09-2011. 03-10-2011 & 21-12-2011, to obtain input from the importers and other stakeholders but nobody responded. The import data of the instant goods, namely Plastic Beads from various sources was analyzed within the meaning of section 25(5) & (6) of the Customs Act. 1969. The declared/assessed value of Plastic Beads were found in the range of US$0.51/kg to US$0.80/kg, which was even lesser than the actual cost of its raw material. It was thus observed that the import data was not in consistence with the prices prevailing in the international market and could not be relied upon for the determination of fresh values. Value prevailing in the market was therefore examined as envisaged under section 25(7) of the Customs Act, 1969, which transpired the average price of US$2.02/kg, Based upon these findings, customs values have been determined under Deductive Method of valuation as envisaged under section 25(7) of the Customs Act, 1969, as under:-

S. No	IIS CODE	Description of goods	Origin	Determined value
1	2	3	4	5
1	3926.4040	**Plastic** Beads	China	USS2.02/kg
			All other **origins**	USS2.63/kg

3. Accordingly, these values are hereby determined under Section 25A of the Customs Act. 1969. All the Customs Clearance Collectorates are advised to finalize assessment of subject goods on the values mentioned above. However, if the invoice value is higher, then such higher value shall be adopted for assessment purpose. in terms of Section 25 of the Customs Act. 1969.

(MUHAMMAD TAHIR)

DIRECTOR

Web; http;//www.customspk.com

Cope for information to: -

1. S.A. to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Islamabad.
7. The Directors of Intelligence Investigation, Karachi/ Lahore/ Islamabad.
8. Director (Development), weBOC Project, 11th floor. Custom House, Karachi.
9. The Depute Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
10. Federation of Pakistan, Chambers of Commerce & Industry (IPCC&I), Karachi.
11. Karachi Chamber of Commerce & Industry (KCC&I), Karachi.
12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
13. Guard File.