

**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI**

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**The Collectors of Customs**, Collectorates of Customs (Appraisement - West) / Appraisement - East / Appraisement - Port Muhammad Bin Qasim / Enforcement / MAP), Karachi / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House, Karachi) / Transit Trade, Karachi.

**DETERMINATION OF CUSTOMS VALUES OF SODIUM HYDROXIDE**  
**(CAUSTIC SODA) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(Publication Value Reference No. 01/2022)**

C. No. Misc/Caustic Soda/02/2022-II /1354

Dated: 27<sup>th</sup> December, 2022

In exercise of the powers conferred under Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969, the Publication values of Sodium Hydroxide (Caustic Soda) are determined as follows:

**Background of the valuation issue:** Earlier, the Customs values of Sodium Hydroxide (Caustic Soda) were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1052/2017 dated 23-02-2017. However, due to fluctuation of prices in international market, an exercise has been undertaken by this Directorate to re-determine Customs values afresh in line with values prevalent in the international market.

**2. Analysis / Exercise done to determine Customs Values:** In this regard, Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, prices retrieved from the international publication, namely PLAITS, showing price trend of the subject goods in the international market have been examined.

**3. Method (s) adopted to determine Customs values:** The Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969 was considered. However, the same was found inapplicable because of absence of necessary information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) ibid was examined for applicability to determine Customs values of subject goods. Subsequently, available data / information collected through international publication i.e. PLATTS was thoroughly scrutinized and compared with the import data of the relevant period to determine Customs values. Finally, the values of Sodium Hydroxide (Caustic Soda) have been determined in terms of Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969.

**4. Customs values of Sodium Hydroxide (Caustic Soda)** hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:

S. No	Description of Goods	PCT Code	HS Code Extension	Origin	Customs Values C&F US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Sodium Hydroxide (Caustic Soda Flakes)	2815.1100	2815.1100.1000	Saudi Arabia	0.85
2			2815.1100.1100	Kuwait	0.85
3			2815.1100.1200	Other Middle East origins	0.85
4			2815.1100.1300	Taiwan	0.65
5			2815.1100.1400	Korea	1.20
6			2815.1100.1500	China	0.55

7		2815.1100.1600	Other Far East origins	0.65
8		2815.1100.1700	Europe	6.50

6. In cases, where declared values are higher than the above-stated Customs values, 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Publication Value.

**7. Validity of these Publication Values:** The Customs values for assessment of subject imported goods shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

**8. Revision of the determined Publication Values:** In case of disagreement (with such customs values) by any importer / exporter, the assessing officer shall give the reasons in writing and shall issue an Assessment Order which shall be appealable before the Collector (Appeals) under Section 193 of the Customs Act, 1969.

9. The Collectors of Customs may kindly ensure that the said determined values are applied by the concerned assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of the Directorate of Customs Valuation, Karachi immediately. Customs values so determined are for the description and specification as mentioned in the table above. PCT Codes are mentioned for illustrative purposes so that Publication 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 certifications 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.

**10. These Publication Values rescind the Valuation Ruling No. 1052 dated 23-02-2017.**

**(FAYAZ RASOOL MAKEN)**  
Director

Copy for information to:-

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs) FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi.
- 13) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House, Karachi.
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.

- 19) The Karachi Customs Agents Association, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.