



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan/ Exports (Karachi/ Port Qasim) .

**DETERMINATION OF CUSTOMS VALUES OF NATURAL RAW RUBBER
OF DIFFERENT GRADES UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. ¹⁰⁹²/₂₀₁₇)

No.Misc/10/2012-III

1761

Dated : March 18th, 2017

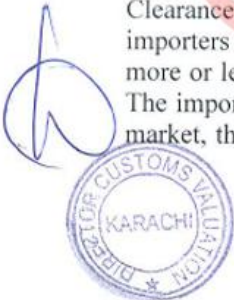
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Natural Raw Rubber different grades are determined as follows:-

2. **Background of the valuation issue:** Customs values of Natural Raw Rubber of different grades were determined vide Valuation Ruling No.929/2016 dated 20.09.2016. An upward trend in the international prices of subject commodity was noticed, therefore, an exercise was undertaken to re-determine the customs value of the subject goods afresh under Section 25A of the Customs Act, 1969. Cases of provisional release under Section 81 of the Customs Act, 1969 of Natural Raw Rubber from Bangladesh and Myanmar origins were also received from clearance collectorates and importers of subject commodity from aforementioned origins had also requested that the same be added to the fresh Ruling and have, therefore, been considered in this Valuation Ruling.

3. **Stakeholders' participation in determination of Customs values:** A Meeting with stakeholders was held on 17.03.2017. All the participants had been requested to submit the following documents:-

- i. Invoices of imports during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during last three months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. Importers of this commodity from different origins participated in the meeting. Clearance data was discussed and deliberated upon and it was unanimously agreed by the importers present that current prices of Natural Raw Rubber in the international market were more or less the same in the major exporting countries and the same had seen an upward trend. The importers contended that though the prices of Natural raw rubber RSS had increased in the market, those of Crepe were slightly lower than those determined vide previous Ruling. Values



of the commodity from Bangladesh and Myanmar were also discussed at length and it was agreed that the value of these origins are at par with those of Sri Lanka, Vietnam & Thailand origins. No requisitioned documents were submitted by any of the stakeholders.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available as per law. Identical / similar goods value methods provided in Section 25(5) & (6) were examined which provided some reference values but not found helpful in determination of values due to variation in values. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, could yield no results because the subject goods are industrial item. Online values were also checked. Since the manufacturers' costs and raw material prices of producing the goods in question in the country of exportation were not available, computed value method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. All the information so gathered was evaluated and consequently, reliance was placed upon Sub-Section (9) of Section 25 of the Customs Act, 1969, and customs values of Natural Raw Rubber different grades were determined under Section 25(9) of the Customs Act, 1969.

6. **Customs Values of Natural Raw Rubber of different grades :** Customs values of Natural Raw Rubber of different grades *hereinafter specified*, shall be assessed to duty/taxes on the Customs values mentioned against them in the Tables below :

TABLE "A" (GOODS OF SRILANKA ORIGIN)

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)
Natural Raw Rubber Smoked Sheets				
01	Natural Raw Rubber RSS- 1,2 & 3 (ISNR-5/ISNR-10) SLR-5/ SLR-10 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.1000 4001.2200.1000 4001.2900.1000	2.20
02	Natural Raw Rubber RSS- 4 & 5 (ISNR-20/ISNR-50) SLR-10/ SLR-20 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.1100 4001.2200.1100 4001.2900.1100	2.00
03	Natural Raw Rubber RSS (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.1200 4001.2200.1200 4001.2900.1200	1.90
Natural Raw Rubber Crepe				
04	Natural Raw Rubber TPC3 White SLR-3L and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.1300 4001.2200.1300 4001.2900.1300	2.20



05	Natural Raw Rubber Crepe International No.3 (ISNR-5 & ISNR-3) SLR-5L and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.1400 4001.2200.1400 4001.2900.1400	2.10
06	Natural Raw Rubber Crepe (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.1500 4001.2200.1500 4001.2900.1500	2.00
07.	If the goods are imported in the shape of Blocks US\$25/PMT shall be added on the each above determined values.			

TABLE "B" (GOODS OF VEITNAM & CAMBODIA ORIGINS)

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value (C&F) USS / Kg
(1)	(2)	(3)	(4)	(5)
Natural Raw Rubber Smoked Sheets				
01	Natural Raw Rubber RSS- 1,2 & 3 (ISNR-5/ISNR-10) SVR-5/ SVR-10 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.1600 4001.2200.1600 4001.2900.1600	2.20
02	Natural Raw Rubber RSS- 4 & 5 (ISNR-20/ISNR-50) SVR-10/ SVR-20 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.1700 4001.2200.1700 4001.2900.1700	2.00
03	Natural Raw Rubber RSS (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.1800 4001.2200.1800 4001.2900.1800	1.90
Natural Raw Rubber Crepe				
04	Natural Raw Rubber TPC3 White SVR-3L and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.1900 4001.2200.1900 4001.2900.1900	2.20
05	Natural Raw Rubber Crepe International No.3 (ISNR-5 & ISNR-3) SVR-5L and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.2000 4001.2200.2000 4001.2900.2000	2.10
06	Natural Raw Rubber Crepe (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.2100 4001.2200.2100 4001.2900.2100	2.00
07	If the goods are imported in the shape of Blocks US\$25/PMT shall be added on the each above determined values.			



TABLE "C" (GOODS OF THAILAND & INDONESIA ORIGINS)

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)
Natural Raw Rubber Smoked Sheets				
01	Natural Raw Rubber RSS- 1,2 & 3 (ISNR-5/ISNR-10) STR-5/ SIR-5, STR-10 / SIR-10 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.2200 4001.2200.2200 4001.2900.2200	2.20
02	Natural Raw Rubber RSS- 4 & 5 (ISNR-20/ISNR-50) STR-10/ SIR-10, STR-20/ SIR-20 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.2300 4001.2200.2300 4001.2900.2300	2.00
03	Natural Raw Rubber RSS (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.2400 4001.2200.2400 4001.2900.2400	1.90
Natural Raw Rubber Crepe				
04	Natural Raw Rubber TPC3 White STR-3L/ SIR-3L and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.2500 4001.2200.2500 4001.2900.2500	2.20
05	Natural Raw Rubber Crepe International No.3 (ISNR-5 & ISNR-3) STR-5L/ SIR-5L and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.2600 4001.2200.2600 4001.2900.2600	2.10
06	Natural Raw Rubber Crepe (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.2700 4001.2200.2700 4001.2900.2700	2.00
07	If the goods are imported in the shape of Blocks US\$25/PMT shall be added on the each above determined values.			

TABLE "D" (GOODS OF BANGLADESH ORIGIN)

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)
Natural Raw Rubber Smoked Sheets				
01	Natural Raw Rubber RSS- 1,2 & 3 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.2800 4001.2200.2800 4001.2900.2800	2.20



02	Natural Raw Rubber RSS- 4 & 5 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.2900 4001.2200.2900 4001.2900.2900	2.00
03	Natural Raw Rubber RSS (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.3000 4001.2200.3000 4001.2900.3000	1.90
Natural Raw Rubber Crepe				
04	Natural Raw Rubber TPC3 White and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.3100 4001.2200.3100 4001.2900.3100	2.20
05	Natural Raw Rubber Crepe International No.3 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.3200 4001.2200.3200 4001.2900.3200	2.10
06	Natural Raw Rubber Crepe (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.3300 4001.2200.3300 4001.2900.3300	2.00
07	If the goods are imported in the shape of Blocks US\$25/PMT shall be added on the each above determined values.			

TABLE "E" (GOODS OF MYANMAR ORIGIN)

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)
Natural Raw Rubber Smoked Sheets				
01	Natural Raw Rubber RSS- 1,2 & 3 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.3400 4001.2200.3400 4001.2900.3400	2.20
02	Natural Raw Rubber RSS- 4 & 5 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.3500 4001.2200.3500 4001.2900.3500	2.00
03	Natural Raw Rubber RSS (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.3600 4001.2200.3600 4001.2900.3600	1.90



Natural Raw Rubber Crepe				
04	Natural Raw Rubber TPC3 White and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.3700 4001.2200.3700 4001.2900.3700	2.20
05	Natural Raw Rubber Crepe International No.3 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.3800 4001.2200.3800 4001.2900.3800	2.10
06	Natural Raw Rubber Crepe (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.3900 4001.2200.3900 4001.2900.3900	2.00
07	If the goods are imported in the shape of Blocks US\$25/PMT shall be added on the each above determined values.			

TABLE "F" (GOODS OTHER THAN SRI LANKA, VIETNAM, THAILAND, INDONESIA, BANGLADESH, MYANMAR & CAMBODIA ORIGINS)

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)
Natural Raw Rubber Smoked Sheets				
01	Natural Raw Rubber RSS- 1,2 & 3 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.4000 4001.2200.4000 4001.2900.4000	2.53
02	Natural Raw Rubber RSS- 4 & 5 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.4100 4001.2200.4100 4001.2900.4100	2.30
03	Natural Raw Rubber RSS (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.4200 4001.2200.4200 4001.2900.4200	2.20
Natural Raw Rubber Crepe				
04	Natural Raw Rubber TPC3 White and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.4300 4001.2200.4300 4001.2900.4300	2.53
05	Natural Raw Rubber Crepe International No.3 and equivalent TSNR grades	4001.2100 4001.2200 4001.2900	4001.2100.4400 4001.2200.4400 4001.2900.4400	2.45
06	Natural Raw Rubber Crepe (other than above grades)	4001.2100 4001.2200 4001.2900	4001.2100.4500 4001.2200.4500 4001.2900.4500	2.30
07	If the goods are imported in the shape of Blocks US\$25/PMT shall be added on the each above determined values.			



7. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined in this Ruling.

8. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

9. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined the ruling are for the description and specification as mentioned in the table above of this Ruling. HS Codes are mentioned for illustrative purpose so that valuation ruling 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 certification 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.

11. *This ruling supersedes Valuation Ruling No.929/2016, dated 20.09.2016.*


(Dr. Wasif Ali Memon)
Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.