

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 174

No.Misc/14/2007-IIA

Dated 23-10-2009

The Collectors of Customs, Model Customs Collectorates (Appraisal/ PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore/ Sambrial/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject: DETERMINATION OF VALUES OF "DYES" H.S.CODE NO.3204, UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

Previous ruling determining the values of sulphur dyes under Section 25A of the Customs Act, 1969, was issued vide S.No.25-A-76, dated 23-02-2008 vide File No.Misc/14/2007-IIA/1281/97. Since the said ruling is more than a year and a half old and during this period international market price trend has changed, therefore, need was felt for revision of earlier notified values. Accordingly, all stakeholders were invited to attend a meeting and give their inputs. Representatives of Pakistan Chemicals & Dyes Merchants Association (PCDMA), Karachi, attended the meeting and after discussion agreed to provide their input on the issue. Accordingly they provided proposed values vide letter No.C-13/AC-AD/2009/067-288, dated 23-10-2009.

2. Import data of all Customs Clearance Collectorates was analyzed which shows an upward trend in prices of subject goods in line with the international market prices.

4. Keeping in view the previous declared and assessed values and after consulting similar and identical import data of subject goods, the prices detailed in the table below have been determined under Section 25(9) of the Customs Act, 1969 :-

S.No.	H.S.Code	Description of Goods	Colour Index No.	Origin	Assessable Customs Values (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
01.	3204.1910	Sulphur Black BR 200% Other than Sinochem Tianjin	Sulphur Black-1	China	US\$ 2.04/Kg
02.	3204.1910	Sulphur Black BR, 150% Other than Sinochem Tianjin	Sulphur Black-1	China	US\$ 1.40/Kg
03.	3204.1910	Sulphur Blue BRN Other than Sinochem- Tianjin	Sulphur Blue-7	China	US\$ 3.23/Kg



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04.	3204.1910	Sulphur Bordeaux 3B Other than Sinochem Tianjin	Sulphur Red-6	China	US\$ 2.40/Kg
05.	3204.1910	Sulphur Yellow Brown 6G Other than Sinochem Tianjin	Sulphur Yellow	China	US\$ 2.10/Kg
06.	3204.1910	Sulphur Khaki Other than Sinochem Tianjin	Mixture	China	US\$ 1.70/Kg
07.	3204.1910	Sulphur Olive Other than Sinochem Tianjin	Mixture	China	US\$ 1.60/Kg
08.	3204.1910	Sulphur Brown GDR Other than Sinochem Tianjin	Mixture	China	US\$ 1.82/Kg
09.	3204.1910	Sulphur Yellow GR Other than Sinochem Tianjin	Mixture	China	US\$ 2.10/Kg
10.	3204.1400	Direct Chryophenine GX Other than Sinochem Tianjin	Direct Yellow 12	China	US\$ 2.20/Kg
11.	3204.1400	Direct Orange S Other than Sinochem Tianjin	Direct Orange-26	China	US\$ 1.90/Kg
12.	3204.1400	Direct Turq Blue GL Other than Sinochem Tianjin	Direct Blue-86	China	US\$ 1.85/Kg
13.	3204.1400	Direct Red 12B Other than Sinochem Tianjin	Direct Red-31	China	US\$ 1.90/Kg
14.	3204.1400	Direct Yellow R Other than Sinochem Tianjin	Direct Yellow 11	China	US\$ 2.00/Kg

5. Accordingly these values are hereby notified under Section 25A of the Customs Act, 1969. All the Customs Clearance Collectorates are advised to finalize assessment on the values mentioned above. These values shall remain valid until revised. However, if the invoice value is higher then such higher value shall be adopted for assessment purpose.

(MUHAMMAD IBRAHIM VIGHIO)
DIRECTOR

Copy for information to ;

- (i) Member (Customs), F.B.R., Islamabad.
- (ii) SA to Chairman, F.B.R., Islamabad.
- (iii) Chief Collector of Customs (South/ North), Custom House, Karachi/ Lahore.
- (iv) Director General, Intelligence & Investigation, Islamabad.
- (v) Director General of Customs Valuation, Karachi.
- (vi) Director General, Post Clearance Audit, Karachi.
- (vii) Director, Intelligence & Investigation Karachi/ Lahore & Islamabad.
- (viii) The Federation of Pakistan chamber of Commerce & Industry, Karachi.
- (ix) Karachi Customs Agents Group, Bohri Road, Karachi.
- (x) Pakistan Chemicals & Dyes Merchants Association (PCDMA), Karachi.
- (xi) Guard File.