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

## RULING U/S 25A.NO. 2,33

No.Misc/13/2009-II

Dated 09-03-2010

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

SUBJECT: <u>DETERMINATION OF CUSTOMS VALUES OF "ALUMINUM HYDROXIDE / ALUMINA HYDRATE (H.S.CODE # 2818.3000) IN TERMS OF SECTION 25A OF THE CUSTOMS ACT, 1969</u>

The exercise for determination of the customs value of the subject goods was undertaken as the earlier ruling was issued on 29-10-2007 which had become obsolete in wake of changes in international market prices. M/s. Honest Trading Co. Karachi as well as Pakistan Chemicals & Dyes Merchants Association (PCDMA) also approached this Directorate General with the request to revise the assessable values of subject goods as the prices of same have drastically fallen globally in the international market. For fresh determination of values, meeting with the stakeholders, including Pakistan Chemicals & Dyes Merchants Association (PCDMA), was held on 21-10-2009.

2. Import data for the relevant period has also been examined which indicates that the declared values of above said item is US\$ 0.33/Kg. Since the data of imports of identical goods is available, hence, the same is being adopted for determination of value as envisaged under Section 25(5) of the Customs Act, 1969. Accordingly, following values are determined under Section 25A of the Customs Act, 1969. for implementation:

(1)	(2) 2818.3000	Description of Goods (3) Aluminium	Origin (4)	Assessable Customs Values (C&F) (5) US\$ 0.33/Kg	S
01.	2878.5000	Hydroxide / Alumina Hydrate	Origins		

3. All the Clearance Collectorates are advised to assess the goods as per above Customs Values. These values shall remain valid until revised. However, in the event of invoice value / declared value being higher than the determined value, such higher value shall be applied for assessment purpose.

(MULIAMMAD BRAHIM VIGHIO)
DIRECTOR

## Copy 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, Karachi.
- 7. The Directors of Intelligence Investigation, Karachi/ Lahore/ Islamabad.
- 8. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
- 9. Pakistan Chemicals & Dyes Merchants Association (PCDMA), Karachi.
- 10. Federation of Pakistan, Chambers of Commerce & Industry, Karachi.
- 11. Karachi Chamber of Commerce & Industry, Karachi.
- 12. Karachi Customs Agents Group, Boliri Road, Karachi
- 13. Guard File.