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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 250

No.Misc/07/2009-IVA

Dated 28-04-2010

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

Subject: DETERMINATION OF CUSTOMS VALUE OF "ALUMINUM
COMPOSITE PANEL" H.S. CODE # 7606.1100, 7606.
1200 UNDER SECTION 25 A OF THE CUSTOMS ACT 1969

Value of Aluminum Composite Panel was determined vide Valuation
Advice No.62/08 dated 12-07-2008 in a specific case of import. The same was
taken up for determination under Section 25A of the Customs Act, 1969
according to current market prices. Meetings of all stakeholders were scheduled
on 10-09-2009, 14-10-2009, 14-11-2009, 07-01-2010 and finally on 26-01-2010.
During meetings, it was contended that price determined in earlier Valuation
Advice was on higher side as compared to international market prices. It was also
stated that the Aluminum Composite Panel is made of Aluminum & Polyethylene
Scrap and the value for the same should be finalized according to prices of these
items.

2. Import data of One Customs & PaCCS was consulted which indicate that
import prices ranged from US\$ 1.00/Kg. to US\$ 1.5778/Kg. Due to incomplete
description and wide variation in data the same cannot be relied upon as
envisaged under Section 25(1), (5) & (6) of the Customs Act, 1969. Local market
enquiry as envisaged under Section 25(7) ibid was also conducted but goods were
not available in the market in commercial quantity. The subject goods are used for
indoor and shop front decoration, ceiling, building screen walls, advertisement
signboards, counters, furniture, auto and internal & external ship decoration. The
matter was also referred to Pakistan Steel Mills for analysis of the components of
Aluminum Composite Panel and it was confirmed by them that Aluminum Panel
comprises of 24% Aluminum and 76% Polyethylene.



3. Keeping in view percentage of raw materials used in the product as reported by M/s.Pakistan Steel Mills and average prices of raw materials as quoted in LMB and Plastic Scan for the months of Jan, Feb, and March, 2010, following value has been determined under Computed Value Method as envisaged under Section 25(8) of the Customs Act, 1969.

S.No.	Description	H.S.Code	Origin	Customs Values
(1)	(2)	(3)	(4)	(5)
1.	Aluminum Composite Panel	7606.1100 7606.1200	China	US\$ 1.794/kg

4. Accordingly above values are determined under Section 25A of the Customs Act, 1969. All the Customs Clearance Collectorate are advised to finalize assessment on the values mentioned above. For customs purposes, these values are inclusive of cost of containers which are treated as being one with goods and cost of packing. These values shall remain valid until revised. However, if the invoice value is higher than such higher value shall be adopted for assessment purpose. If any origin is not mentioned, the nearest country/origin shall be considered for assessment.

(MUHAMMAD IBRAHIM YOUSUF)
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, Islamabad.
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. Federation of Pakistan, Chambers of Commerce & Industry (FPCCI), Karachi.
10. Karachi Chamber of Commerce & Industry (KCCI), Karachi.
11. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
12. Guard File.