



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 332

No.1/367/2009-III

Dated 04-06-2011

Note :

- i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.
- ii) Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

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

Subject : DETERMINATION OF CUSTOMS VALUES OF RUBBER FOAM INSULATION PIPE U/S 25A OF THE CUSTOMS ACT, 1969.

Customs Value of Rubber Foam Insulation Pipe was determined vide Ruling No.266, dated 29-06-2010. However, on receipt of Complaint from a local manufacturer, exercise for revision of Valuation Ruling was conducted. Meeting with all stake holders was held on 20-04-2011. Local manufacturer pleaded that since the prices of raw materials used for manufacturing of the item have increased in the international market, so the Valuation Ruling should be revised accordingly. Import data under section 25(1), 25(5) and 25(6) of the Act, for the relevant period, was retrieved which revealed that the declared values were on much lower side than the Valuation Ruling and could not be adopted for value determination. Therefore, joint market enquiry was conducted on the participants' request. The local selling price was worked out in the light of deductive value method as envisaged under Section 25(7) of the Customs Act, 1969, which indicated the prices in the local market on higher side. Keeping in view the above, the following values have been determined under deductive value method as envisaged under section 25(7) of the Customs Act, 1969 :-



S.No.	H.S.Code	Description of goods	Origin	Assessable Customs Value(C&F)
(1)	(2)	(3)	(4)	(5)
01	4009.1190	Rubber Foam Insulation Pipe	China	US\$ 4.48/Kg
			U.A.E	US\$ 3.69/Kg
			Malaysia	US\$ 3.25/Kg
			Thailand	US\$ 4.36/Kg
			All Other Origins	US\$ 4.48/Kg

2. All the Clearance Collectorates are advised to finalize the assessment of subject goods as per above 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 in terms of Section 25 of the Customs Act, 1969.


(MUHAMMAD TAHIR)
DIRECTOR

Copy for information to :

- (1) S.A. to Chairman, F.B.R., Islamabad.
- (2) Member (Customs), F.B.R., Islamabad.
- (3) Chief Collectors of Customs (South/ North), Custom House, Karachi/ Lahore.
- (4) Director General, Intelligence & Investigation, Islamabad.
- (5) Director General, Post Clearance Audit, Islamabad.
- (6) Director General of Customs Valuation, Karachi.
- (7) Directors, 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) The Federation of Pakistan Chambers of Commerce & Industry, Karachi.
- (10) Karachi Chamber of Commerce & Industry, Aiwan-e-Tijarat Road, Karachi.
- (11) Karachi Customs Agents Group, Bohri Road, Karachi.
- (12) Guard File.



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. I/367/2009-III (PART-II)/2597.

Dated 12-08-2011

CORRIGENDUM

As per orders of the Director General, Customs Valuation, issued in review application filed against Valuation Ruling No. 332 dated 04-06-2011, the table appearing at the end of Para 5 of the said Valuation Ruling, is hereby substituted by the following, namely:-

S. No.	H. S. Code	Description of goods	Origin	Customs value (C&F)
(1)	(2)	(3)	(4)	(5)
01.	4009.1190	Rubber Foam Insulation Pipe	China U.A.E. Malaysia Thailand All other origins	US\$ 4.16/Kg US\$ 3.42/Kg US\$ 3.63/Kg US\$ 3.70/Kg US\$ 4.48/Kg

2. This corrigendum shall deem to be effective from the date of issuance of the Valuation Ruling, i.e. 04-06-2011.

Muhammad Tahir
(MUHAMMAD TAHIR)
DIRECTOR
12.08.2

The Collector of Customs, Model Customs Collectorate, (Appraisement /PaCCS /Port Muhammad Bin Qasim & Preventive), Karachi/Lahore/Sambrial (Sialkot) /Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar.

Copy to:-

1. S.A. to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. The Director General of Intelligence Investigation, Islamabad.
4. Chief Collectors of Customs (North/South), Lahore/Karachi.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Director of Intelligence Investigation, Karachi/Lahore.
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 corrigendum.
9. Federation of Pakistan Chambers of Commerce & Industry, Karachi.
10. Karachi Chamber of Commerce & Industry, Karachi.
11. Karachi Customs Agents Group, Bohri Road, Karachi.
12. Guard File

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12.08.2011