

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

No. Misc/07/2010-IB

Dated 28-12-2011

RULING U/S 25A NO. 409

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 Collectorates (Appraisal/ PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore/ Sambrial (Sialkot) / Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF PVC TRANSPARENT CLEAR FLEXIBLE / PRINTED SHEETS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969




On a representation filed by M/s Artificial Leather & PVC Sheet Mfg Association, Lahore, against under invoicing in the importation of PVC Transparent Clear Flexible / Printed Sheet, proceedings were initiated to determine the customs values under section 25A of the Customs Act, 1969.

2. Accordingly, meetings were held on 19-09-2011, 01-12-2011 & 19-12-2011, which were attended by the representatives of importers and other stakeholders. During the meeting, emphasis was made by local manufacturers upon international prices of plastic raw material used in the manufacture of PVC sheets and suggested that the current market prices may also be considered for valuation of imported goods.

3. The import data of the instant goods namely PVC Transparent Clear Flexible / Printed Sheet, from various sources, was analyzed within the meaning of section 25(5) & (6) of the Customs Act, 1969. It was observed that the declared values (US\$1.00/kg to US\$1.20/kg) of PVC Transparent Clear Flexible / Printed Sheet, were inconsistent with the prices prevailing in the International market, which were around US\$1.40/kg. Market enquiry was also conducted to verify the values in terms of Deductive Method of Valuation, under section 25(7) of the Customs Act, 1969. As regards the application of valuation method under section 25(8) *ibid*, the prices of raw material prevailing in the international market, as retrieved from Polymer Scan of October – December 2011, were also taken into consideration. Working drawn thereupon indicated a price of US\$ 1.40/kg, which was found in close conformity with the international, as well as prices prevalent in local market. Based upon these findings, customs values have been determined under section 25 (7) & (8) read with section 25 (9) of the Customs Act, 1969, as under:

S.No	HS CODE	Description of goods	Origin	Determined value
1	2	3	4	5
1	3920.4300	PVC Transparent Clear Flexible Sheet	China, Taiwan All other origin	US\$1.40/kg US\$1.82/kg
2	3920.4300	PVC Printed Flexible Sheet	China, Taiwan All other origin	US\$1.50/kg US\$1.95/kg

4. Accordingly, these values are hereby determined under Section 25A of the Customs Act, 1969. All the Customs Clearance Collectorates are advised to finalize assessment of subject goods on the values mentioned above. However, if the invoice value is higher, then such higher value shall be adopted 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, 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. Director (Development), WeBOC Project, 11th floor, Custom House, Karachi.
9. 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.
10. Federation of Pakistan, Chambers of Commerce & Industry (FPCC&I), Karachi.
11. Karachi Chamber of Commerce & Industry (KCC&I); Karachi.
12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
13. Guard File.