

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

No. Misc/01/2008-II

Dated 13<sup>th</sup> January 2012

RULING U/S 25A NO. 411

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.*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

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF PLASTIC BABY FEEDERS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

Valuation of Plastic Baby Feeders was determined vide Valuation Ruling dated 18-01-2010. Since the said ruling has been considerably old and needed updation as per current international prices, the same was taken up for fresh determination of values.

2. Accordingly, meetings were held on 14-09-2011 & 14-12-2011 to obtain the view point of the importers and other stakeholders. These were attended by importer's representatives, who were of the view that current market prices of raw material may also be considered while revising the customs values. In order to determine fair customs values, the import data was examined with the meaning of section 25(5) & (6) of the Customs Act, 1969, which transpired that the assessment of goods namely Plastic Baby Feeders, were more or less made on the basis of non-branded goods. It was noticed from the clearance data that brands of goods have not been declared and most of the subject goods were cleared on the values determined for the un-branded feeders, in the existing Valuation Ruling. Later on local market enquiry, under section 25(7) *ibid*, was conducted. According to market survey of Plastic Baby Feeders, the prices of branded goods were found in the range of US\$6.32 to US\$11.38/kg, while the price of unbranded goods were significantly lower. With regard to comparison of value in terms of the provisions of section 25(8) of the Customs Act, 1969, prices of raw material in the international market, as available in the periodical viz; 'Polymer

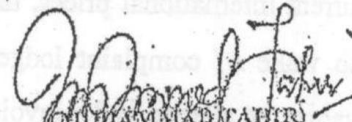


Scan were taken into account which showed downward trend in the current prices of plastic raw material.

3. Based upon the above findings, following customs values have been determined under section 25(6), (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	3923.3010 3923.3090	Plastic Baby Feeder		
		Avent brand	UK	US\$11.38/kg
			China	US\$10.81/kg
		Pigeon brand	Japan/Indonesia	US\$ 7.50/kg
		Furlin brand	UK/USA/Taiwan	US\$ 6.32/kg
		Un-branded	Thailand/Taiwan	US\$ 4.41/kg
			China/Hong Kong	US\$ 3.97/kg
			All other origins	US\$ 4.85/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. These values shall remain valid until revised. 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 FARIS  
 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, 11<sup>th</sup> floor, Custom House, Karachi.
9. The Deputy Director (Hqs.), 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 (KCAAG), Bohri Road, Karachi
13. Guard File.