

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

No. Misc/05/2009-II

Dated 28<sup>th</sup> January, 2012

RULING U/S 25A NO. 418

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF CALCIUM CARBIDE (HSC 2849.1000) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

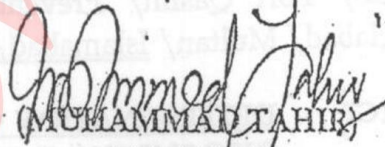
Valuation of Calcium Carbide was determined vide Valuation Ruling No. 226, dated 26-02-2010. Since the said ruling was considerably old and needed up-dation as per current international prices, the same was taken up for fresh determination of values.



2. Accordingly, meetings were fixed for 13-09-2011, 11-10-2011 & 21-12-2011, but none responded for the same on behalf of the importers/other stakeholders. The import data was examined within the meaning of section 25(5) & (6) of the Customs Act, 1969, which depicted import prices of different categories/varieties in the range of US\$0.61/kg to US\$0.81/kg. In order to verify and check the prevailing price position, market survey was carried out under section 25(7) of the Customs Act, 1969, which revealed that Calcium Carbide containing explosive contents is used in mining industry and is not freely available in the market. However, the value of category used for other purposes, was worked out as US\$0.681/kg. Based upon these findings, customs values have been determined under section 25(7) of the Customs Act, 1969, as under:

S.No	HS CODE	Description of goods	Origin	Determined value
1	2	3	4	5
1	2849.1000	Calcium Carbide	China, Far East & Middle East	US\$0.681/kg

3. 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 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. The Director (Development), WeBOC Project, 11<sup>th</sup> floor, Custom House, Karachi.
9. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in OneCustoms & 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.