

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

No. L/06/2010-II

Dated 6 February, 2012

RULING U/S 25A NO. 424

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.*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 SODIUM HYDROGEN (SODIUM BICARBONATE) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.



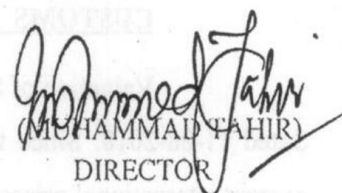
Valuation of Sodium Bicarbonate was determined vide Valuation Ruling No.270, dated 11-08-2010. Since the said ruling was considerably old and needed up-dation as per current international prices, the same was taken up for fresh determination of values.

2. Accordingly, meetings were held on 17-08-2011 & 18-11-2011, which were attended by the representatives of importers and other stakeholders. It was informed by the local manufacturers M/s ICI Pakistan that Sodium Bicarbonate (NaHCO₃) is an upstream product of Soda Ash (Na₂CO₃), hence, value of Sodium Bicarbonate should be higher than that of Soda Ash. However, importer's Association namely, PCDMA, were of the view that the import of subject item i.e. Sodium Bicarbonate has reduced drastically because values of local goods are lesser than that in the international market. The representatives were asked to furnish supporting documents to substantiate their statement but no response was received. The import data of identical / similar goods of relevant period as envisaged within the meaning of section 25(5) & (6) of the Customs Act, 1969, was also examined. It was observed that import value of Sodium Bicarbonate from China/Turkey was prevailing @US\$0.28/kg, while its value from Australia was as high as US\$0.41/kg. International prices of the item have also been checked from the international publication namely, CHLOR-Alkali pricing dated 16-12-2011, which has supported the aforesaid price position.

3. Based upon the above findings, particularly keeping in view the data on record, customs values have been determined under section 25(5) & (6) 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
01	2836.3000	Sodium Hydrogen (Sodium Bicarbonate)	China Turkey Australia All other origin	US\$0.28/kg US\$0.30/kg US\$0.41/kg US\$0.47/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 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, 11th 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.