

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

No. Misc/06/2009-II

Dated 20 March 2012

RULING U/S 25A NO. 446

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF SODIUM SACCHARINE
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969



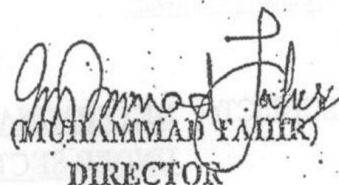
Valuation of Sodium Saccharine was determined vide Valuation Ruling No. 263, dated 22-06-2010. Since the said ruling was considerably old and needed up-dation as per current international prices, the same was taken up for fresh determination of values.

2. Accordingly, meetings were held on 28-02-2012 and 15-03-2012, which were attended by the representatives of importers/stakeholders & FPCC&I. It was observed that Sodium Saccharine pharma grade has a zero rated duty factor and was being imported from China, Korea & Japan. Whereas, the non-pharma grade Sodium Saccharine is charged to customs duty @5% only. Importer of non-pharma grade was of the view that the customs value of this item should be redetermined in accordance with present and prevalent international prices.

3. The import data of the instant goods namely Sodium Saccharine, from various sources, was analyzed within the meaning of section 25(5) & (6) of the Customs Act, 1969, which depicted the variation in the import values in both the pharma and non-pharma grades. Market verification drawn under Deductive Method of Valuation, as envisaged under section 25(7) of the Customs Act, 1969, indicated that the prices of non-pharma grade were found slightly down as compared to the values of pharma grade which were found slightly upwards. Based upon these findings, customs values have been determined under section 25 (6) and (7) read with section 25(9) of the Customs Act, 1969, as under: -

S.No	HS CODE	Origin	Description of goods	Determined value
1	2	3	4	5
1	2925.1100	China	Sodium Saccharine Pharma Grade (BP/USP/EP)	US\$6.90/kg
2			Sodium Saccharine Non Pharma Grade (BP/USP/EP) 8 to 20 Mesh 21 to 40 Mesh	US\$2.74/kg US\$4.24/kg

5. 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 FAKHAR)
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), WeBOE 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.