



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25A No. 450

No. Misc/09/2009-VIIB

Dated 02-04-2012

Notes:

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF DISPOSABLE SYRINGES H.S.CODE 9018.3110, UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.



Valuation Ruling No.212, dated 12-01-2010, on the subject goods, was issued under Section 25A of the Customs Act, 1969. Subsequently, price variation was noted in the international market in the value of disposable syringes during the last quarter. Therefore, an exercise was initiated for determination of customs value, keeping in view the recent changes in prices, under section 25A of the Customs Act, 1969. Meetings with the stakeholders were held on 07-03-2012 and 22-03-2012, which were attended by all stakeholders including the local manufacturers and the importers.

2. The importers contended that current customs values are on higher side, hence the values of all disposable syringes may be revised downwards. On the other hand, the local manufacturers were of the view that the values of disposable syringes have been determined on lower side. During the meetings the importers were also asked to submit copies of relevant correspondence with their suppliers, proforma and commercial invoice, sales contract with the supplier so that truth and accuracy of their transaction value under Section 25(1) of the Customs Act, 1969, could be verified.

3. The local price list and sales tax paid invoices of importers as well as manufacturers were also required but these were not provided from any of the stake holders. It is pertinent to mention that some of the importers furnished documents of import, pertaining to the period beyond 90 days, which were irrelevant in terms of Rule 107 (a) of Customs Rules, 2001. They also furnished some recent invoices to substantiate their view point but these could not be relied upon because the values mentioned in these invoices continuously remained the

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same for the last six months which is against the normal business practice. Besides, the import data of various origins for the relevant period was also examined which reflected abnormal variation in the declared and assessed values due to incomplete description of goods for certain origins and thus could not be relied upon for the purpose of value determination in terms of section 25(5) & (6) of the Customs Act, 1969. Therefore, after consideration of all factors as enumerated hereinbefore, reliance has been placed on the market survey of local selling prices under deductive value method, as laid down under Section 25(7) of the Customs Act, 1969. Accordingly, the following Customs values have been worked out:-

S.NO.	DESCRIPTION OF GOODS	H.S. CODE	ORIGIN	CUSTOMS VALUE (C & F)
(1)	(2)	(3)	(4)	(5)
1.	Disposable Syringe with Needle 1 ML	9018.3110	China	US\$ 1.61/100 Pcs
			Other origins	US\$ 1.93/100 Pcs
2.	Disposable Syringe with Needle 3ML		China	US\$ 1.73/100 Pcs
			Other origins	US\$ 2.08/100 Pcs
3.	Disposable Syringe with Needle 5 ML		China	US\$ 1.79/100 Pcs
			Other origins	US\$ 2.15/100 Pcs
4.	Disposable Syringe with Needle 10 ML		China	US\$ 2.75/100 Pcs
			Other origins	US\$ 3.30/100 Pcs

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 on the values mentioned above. However, if the invoice value is higher, then such higher value shall be adopted for assessment purpose, under section 25 of the Customs Act, 1969.

Muhammad Talib
 MUHAMMAD TALIB
 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, WeBOC Development 11th Floor, Custom House, Karachi.
9. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in Ona 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.