



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25A.NO. 455

No. Fisc/09/2010-II

Dated 18-04-2012

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 days from the date of determination of customs value under this ruling.

The Collectors of Customs, Model Customs Collectorate Appraisement/
PaCCS/Port Qasim/Preventive), Karachi/Lahore/Sambrial/Faisalabad/
Multan/Islamabad/Hyderabad/Quetta/Peshawar.

SUBJECT : DETERMINATION OF CUSTOMS VALUE OF "SODIUM SULPHATE ANHYDROUS" UNDER SECTION 25 A OF THE CUSTOMS ACT, 1969.

An exercise was under taken for the revision of the Customs values of the subject goods as determined earlier vide Valuation Ruling No 366. dated 11-08-2011, in the wake of changes in international market prices.

2. Meetings with stakeholders were held on 13-01-2012, 20-02-2012 & 04-04-2012 and input on the issue was also obtained from a representative body namely Pakistan Chemicals & Dyes Merchants Association (PCDMA), Karachi. The PCDMA, has stressed, that there was a wide variation in the values of imported goods in the international market and made a recommendation for valuation of goods @\$115/MT to \$120/MT. In addition to that M/s Colgate Palmolive (Pakistan) Ltd also showed serious reservation on the values determined in existing Valuation Ruling and insisted to revise the value down ward @ US\$120/MT. Import data of identical and similar goods of relevant period was examined which indicate that the subject item is being imported on value ranging between US\$ 120/MT to US\$ 170/MT. Hence, the price trend of import transaction of identical and similar goods as envisaged under Section 25 (5) & (6) of the



Customs Act, 1969, as well as PCDMA's proposal was considered and analyzed after keeping in view the fact that since subject goods are used as raw material by industrial units, therefore, these are not available in open market for value verification in terms of section 25 (7) of the Customs Act, 1969. Thus reliance was based upon the import data for the determination of value of subject goods.

3. On the basis of above, following values of the subject goods have been determined under Fall Back Method as envisaged under Section 25(9) read with Section 25 (5) and (6) of the Customs Act, 1969 :-

S.No.	H.S.Code	Description of Goods	Origin	Assessable Customs Values (C&F)
(1)	(2)	(3)	(4)	(5)
01.	2833.1100	Sodium Sulphate Anhydrous	China	US\$ 0.130/Kg

4. The aforesaid values are determined under section 25A of the Customs Act, 1969, for implementation. All the clearance Collectorates are advised to ensure the assessment of the goods as per above determined values. However, if the declared / invoice value is higher the same shall be applied for assessment purpose in terms of Section 25 of the Customs Act, 1969.


(AMER AHMAD)
DIRECTOR

Copy for information to:-

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. P.A to Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Director, WeBOC Project, 9th floor, Custom House, Karachi.
9. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBoc database on the date of issue of this ruling.
10. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.
11. Chairman (Valuation Committee), KCC&I, Alwan-e-Tijarat Road, Karachi.
12. Pakistan Chemicals & Dyes Merchants Association (PCDMA), Karachi.
13. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
14. Guard File.