



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,

The Collectors of Customs, Model Customs Collectorates (Appraisement / PaCCS/Port Qasim /Preventive), Karachi / Lahore / Sambrial (Sialkot) /Faisalabad /Multan /Islamabad /Hyderabad / Quetta /Peshawar/Gawader

DETERMINATION OF CUSTOMS VALUES OF
NATURAL RAW RUBBER CREPE AND NATURAL RUBBER RSS
UNDER SECTION 25-A OF CUSTOMS ACT, 1969.

(VALUATION RULING NO. 488/2012.)

No. Misc/10/2012-III

Dated 7-11-2012.

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of natural raw rubber crepe and natural rubber RSS are determined as follows.

1. **Description of the valuation issue:** A reference was received from M.C.C Port Muhammad Bin Qasim, Karachi indicating wide variation in the declared values of natural raw rubber crepe and natural rubber RSS which necessitated determination of customs values of these goods through a valuation ruling. This prompted an inquiry for determination of customs values of these goods.
2. **Methodology adopted to determine customs values:** Valuation methods given in section 25 of the Customs Act, 1969 were examined to ascertain which method was applicable to the valuation issue in hand in terms of section 25-A (1) of the Customs Act, 1969. Transactional Value Method provided in section 25 (1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of section 25 (2) was not available. Deductive Value Method provided in section 25 (7) was not applicable in the case because natural raw rubber crepe and natural rubber RSS, an industrial raw material, was not available in the local markets. Since the manufacturers' data for producing the goods in the countries of exportation was not available, Computed Value Method provided in section 25(8) was found inapplicable to determine customs values in the instant case. Only Identical / Similar Goods Value Methods as provided in section 25(5) (6) of the Customs Act were found to be applicable and were the methodology adopted to determine customs values for natural raw rubber crepe and natural rubber RSS in this case.
3. **Evidence used to determine customs values.** Meeting was held with stakeholders to ascertain the current transactional values of natural raw rubber crepe and natural rubber RSS. Evidence furnished by the application of Identical / Similar Goods Value Methods was used to determine customs values of natural raw rubber crepe and natural rubber RSS in this case.


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4. Customs values determined. The natural raw rubber crepe and natural rubber RSS of *Sri Lanka origin* hereinafter specified shall be assessed to duty / taxes at the customs values given in the table A and the natural raw rubber of *Vietnam origin* shall be assessed to duty / taxes at the customs values given in the table B below.

TABLE A
(GOODS OF SRI LANKA ORIGIN)

S. No	Description of goods	Specification of goods	PCT code	Proposed PCT for Weboc	Customs Value (US\$/Kg)
	Natural raw rubber: Rib Smoked Sheets		4001.2100	4001.2100.1000	
1.	Natural raw rubber:	RSS-1& 3	4001.2100	4001.2100.1100	3.04
2.	Natural raw rubber:	RSS- 4 & 5	4001.2100	4001.2100.1200	2.95
3.	Natural raw rubber:	RSS- ungraded in brown color	4001.2100	4001.2100.1300	1.20
	Natural raw rubber: Crepe		4001.2900	4001.2900.9000	
4.	Natural raw rubber:	TPC3 White	4001.2900	4001.2900.1900	3.80
5.	Natural raw rubber:	Crepe International No.3	4001.2900	4001.2900.2900	2.80
6.	Natural raw rubber:	Crepe ungraded in pale color	4001.2900	4001.2900.3900	1.5

TABLE B
(GOODS OF VIETNAM ORIGIN)



S. No	Description of goods	Specification of goods	PCT code	Proposed PCT for Weboc	Customs Value (US\$/Kg)
	Natural raw rubber: Rib Smoked Sheets		4001.2100	4001.2100.2000	
1.	Natural raw rubber:	RSS-1& 3	4001.2100	4001.2100.2100	3.32
	Natural raw rubber:	RSS- 4 & 5	4001.2100	4001.2100.2200	3.15
	Natural raw rubber:	RSS- ungraded in brown color	4001.2100	4001.2100.2300	1.2
	Natural raw rubber: Crepe		4001.2900	4001.2900.1900	
	Natural raw rubber:	TPC3 White	4001.2900	4001.2100.2900	3.80
	Natural raw rubber:	Crepe International No.3	4001.2900	4001.2900.3900	2.80
	Natural raw rubber:	Crepe ungraded in pale color	4001.2900	4001.2900.4900	1.5

5. **Validity of this Valuation Ruling.** This Valuation Ruling shall have prospective application and the values determined in this Ruling shall continue to be the applicable custom values for natural raw rubber crepe and natural rubber RSS till the time the Ruling is rescinded or revised by the competent authority in terms of section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the custom values determined in the Ruling. In cases where declared values are more than the custom values determined in the Ruling, the concerned assessing officers shall accept the declared values in terms of section 25(1) of the Customs Act, 1969.

6. **Remedies against this Valuation Ruling.** The Customs Act, 1969 provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellant Tribunal under section 194-A (1) (e) of the Customs Act, 1969.

(Dr. Zulfiqar Ahmad Malik)
Director

Copy for information to:

- (1) S.A TO Chairman, F.B.R., Islamabad.
- (2) Member (Customs), F.B.R, Islamabad.
- (3) Chief Collectors of Customs (South), Custom House, Karachi.
- (4) Chief Collectors of Customs (North), Custom House, Islamabad.
- (5) Director General, Intelligence and Investigation, Islamabad.
- (6) Director General, Post Clearance Audit, Islamabad.
- (7) Director General Internal Audit, (Customs), Islamabad.
- (8) Director General, Customs Valuation, Custom House, Karachi.
- (9) Directors, Intelligence & Investigation, Karachi / /Lahore / Islamabad.
- (10) The Project Director Weboc, 11th Floor, Custom House, Karachi.
- (11) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & Weboc database on the date of issue of this ruling.
- (12) Customs Revenue Receipt Audit, 8th Floor, custom House, Karachi.
- (13) Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- (14) Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
- (15) Customs Revenue Audit, 8th Floor, Custom House, Karachi
- (16) Karachi Customs Agents Group, Bohri Road, Karachi.
- (17) Guard File.