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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,

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

**DETERMINATION OF CUSTOM VALUES OF POLYOLEFIN SHRINK FILM
UNDER SECTION 25-A OF CUSTOMS ACT, 1969.**

(VALUATION RULING NO. 494/2012)

No. Misc/07/2012-II

Dated: 26-11-2012

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of polyolefin shrink film are determined as follows:-

1. **Description of the valuation issue** A representation received in the Directorate General of Customs Valuation regarding issuance of valuation ruling being revenue spinner item. After thorough investigation it was deemed appropriate to determine the customs values for polyolefin shrink film in order to reflect the latest price trend of these goods in the international export markets. This prompted an exercise to determine customs values of polyolefin shrink film.

2. **Methodology adopted to determine custom values.** To determine the customs values, methods given in section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue in hand in terms of section 25-A (1) of the Act. 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 (2) was not available. The identical/similar goods valuation methods provided in section 25 (6) were next examined and were found to be applicable. Computed Value Method provided in section 25 (8) was found inapplicable because the costs of producing polyolefin shrink film in the countries of exportation were not available.

3. **Evidence used to determine customs values.** Meetings were held with the stakeholders to collect any evidence in support of stakeholders' view point. Evidence furnished by the application of Identical / Similar Goods Value Method was analyzed and evaluated. The evidence of values furnished by the application of identical / similar Goods Value Method led to the determination of following customs values of polyolefin shrink film.

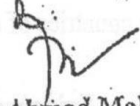


4. Customs values for polyolefin shrink film. The polyolefin shrink film hereinafter specified shall be assessed to duty/taxes on the custom values mentioned against each in the table following:

S.No.	Description of goods	PCT Code	Proposed PCT for WeBoc	Origin	Customs values in US\$ per Kg.
1.	Polyolefin Shrink film	3920.1000 3920.2010	3920.1000.1100 3920.2010.1100	China	2.62
2.	Polyolefin Shrink film	3920.1000 3920.2010	3920.1000.1200 3920.2010.1200	UAE	3.05

5. **Validity of this Valuation Ruling** The customs values determined in this Ruling shall continue to be the applicable customs values for the aforementioned goods till the time this Valuation 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 customs values determined in the Ruling. *In cases where declared values are more than the customs values determined in the Ruling or the difference of freight between air transport and sea transport, when taken into account, raises the customs values above those determined in this Valuation Ruling, the concerned assessing officer shall apply such higher values in terms of section 25(I) 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.