

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/Gawadar.

**DETERMINATION OF CUSTOM VALUES OF MASTER BATCH
UNDER SECTION 25-A OF CUSTOMS ACT, 1969**

DETERMINATION OF CUSTOMS VALUES OF MASTER BATCH
UNDER SECTION 25-A OF CUSTOMS ACT, 1969.

(VALUATION RULING NO.515/2012)

No. Misc/55/2011-II

Dated:27.12.2012

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

- 1. Description of the valuation issue** Since the earlier customs values of Master Batch were determined about fourteen months ago through Valuation Ruling No. 387 dated 13-10-2011. A redetermination of custom values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the custom values of these goods.
- 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 25 (2) was not available. The identical/similar goods valuation methods provided in section 25 (5) and (6) were next examined and were found to be applicable.
- 3. Evidence used to determine customs values.** Meetings were held with the stakeholders on 13.09.2012 and 01.10.2012 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 Master Batch.



4. **Customs values for Master Batch.** The Master Batch 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	Master Batch	3206.1900 3206.4900	3206.1900.2900 3206.4900.3900	China, Phillipine, Korea, Taiwan, Indonesia, Singapore, Malaysia, Thailand	3.10
2	Master Batch	3206.1900 3206.4900	3206.1900.4900 3206.4900.5900	All other origins	3.87

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