



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To:-

The Collector of Customs, Model Customs Collectorate (Appraisement / PaCCS / Port Qasim / Preventive),
Karachi / Appraisement Lahore / Preventive Lahore / Sanabrial (Sialkot) / Paisalabad / Multan / Islamabad / Hyderabad
/ Quetta / Peshawar / Gawadar.

DETERMINATION OF CUSTOMS VALUES OF RECLAIMED/RE MELTED LEAD
UNDER SECTION 25-A OF CUSTOMS ACT, 1969; FOR LEVY OF EXPORT
REGULATORY DUTY.

(VALUATION RULING NO. 543/2013)

No. Misc/14/2007-IV(A)

Dated: 12th March 2013

In exercise of the powers conferred under section 25-A read with sub section 15 of section 25 of the Customs Act, 1969, the customs values of Reclaimed / Remelted Lead for levy of regulatory duty, if any, on export are determined as follows:-

1. **Description of the valuation issue:** The valuation of Reclaimed/Remelted Lead for export purposes was undertaken on a reference from the Directorate General, Intelligence & Investigation, Islamabad, for determination of custom value of the said goods under section 25A read with sub section 15 of section 25 of the Customs Act, 1969, which was forwarded by the Board vide letter No 5(85)2006-EP dated 18-10-2012. Reference was also received from MCC Export for issuance of appropriate valuation ruling for uniform application. Complaints of under invoicing in the export of Reclaimed/Remelted Lead were also made by the local entrepreneurs. This prompted an exercise to determine the customs value of the afore stated goods under section 25A read with sub section 15 of section 25 of the Customs Act, 1969.
2. **Methodology adopted to determine customs values:** Valuation provisions contained in subsection 15 of section 25 of the Customs Act, 1969 were examined to ascertain which methods/provisions were applicable to the valuation issue in hand in terms of section 25A (1) of the Act. Therefore, based upon the material data and findings of enquiry, custom value was determined for Reclaimed/Remelted Lead for export purposes in this case. Calculation based upon market selling prices has indicated a price of US\$1.82/kg which was compared with the costing sheet based upon international metal prices and found to be in close conformity. It was also supported with the price worked out @US\$1.85/kg by the Clearance Collectorate i.e. MCC Export.
3. **Evidence used to determine custom values:** Meeting was held with stakeholders on 16-11-2012 & 18-12-2012. Accordingly, evidence furnished, relevant



data placed on record and results of enquiry were used and accordingly section 25(15) of the Customs Act, 1969 to determine the following customs value of the goods in question.

4. RECLAIMED/REMELTED LEAD FOR EXPORT PURPOSES and hereinafter specified shall be assessed to duty / taxes on the customs value mentioned against them in the table below:-

Description of goods	PCT Heading	Proposed PCT for WeBac	Origin	Customs assessable value for levy of export regulatory duty
Reclaimed / Remelted Lead.	7802.1000	7802.1000.1000	Pakistan	US\$1.85/Kg.

5. Validity of this Valuation Ruling The customs value determined in this Ruling shall continue to be the applicable customs value 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.

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.

(Muhammad Javed Ghani)
Director

Copy for information to:-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation, Islamabad.
8. Director General, Post Clearance Audit, Islamabad.
9. Director General Internal Audit, (Customs), Islamabad.
10. Director General, Customs Valuation, Custom House, Karachi.
11. Director, Intelligence and Investigation, Karachi / Lahore / Islamabad.