



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To

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

DETERMINATION OF CUSTOMS VALUES OF BRAKE FLUID
UNDER SECTION 25-A OF CUSTOMS ACT, 1969

(VALUATION RULING NO.561 / 2013)

No.Misc/12/2010-I

Dated: 20th June 2013

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

1. Background of the issue - Customs values of Brake Fluid were determined through Valuation Ruling No.340, dated 16-06-2011. Upon request, redetermination of customs values of these goods was initiated to reflect the current price trends in the international markets.
2. Methodology adopted to determine customs - Meetings were held with stakeholders on 03-08-2012, 16-10-2012 and 21-05-2013. Valuation methods given in section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue at hand to determine the customs values under section 25A 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. Identical / similar goods value methods provided in section 25(5) & (6) were examined as reference values. Since the manufacturers' costs of producing the goods in question in the country of exportation were not available, Computed Value Method as provided in section 25(8) could not be applied for valuation of brake fluid. The Deductive Value Method was adopted in the instant case and market inquiry was conducted under stakeholders' participation in determining the customs values under section 25(7) of the Customs Act. Thereupon, values of the instant goods were determined through Fall Back Method on the basis of value derivation as provided under section 25(9) of the Customs Act, 1969.
3. Customs values for Brake Fluid- The Brake Fluids (also called engine oils, gasoline oils, transmission oils) *hereinafter specified* shall be assessed to duty/ taxes on the customs values mentioned against them in the table below:-



S.No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Determined Customs Values US\$
(1)	(2)	(3)	(4)	(5)	(6)
		2710.1994			
(i)	Engine Oil/Gasoline Oil/Transmission Oil Brake Fluid DOT 3 Toyota (Black) 354ml	2710.1994	2710.1994.1100	USA	US\$ 2.93/Pc US\$ 8.27/Liter
(ii)	Engine Oil/Gasoline Oil/Transmission Oil Brake Fluid DOT 3 Seiken (B.F-3) 355ml/gm		2710.1994.1200	Japan	US\$ 1.32/Pc US\$ 3.71/Liter
(iii)	Engine Oil/Gasoline Oil/Transmission Oil Brake Fluid DOT 3 SK 355 ml		2710.1994.1300	South Korea	US\$ 1.30/Pc US\$ 3.66/Liter
(iv)	Engine Oil/Gasoline Oil/Transmission Oil Brake Fluid DOT 3 FUCHS 250 ml		2710.1994.1400	Saudi Arabia	US\$ 0.79/Pc US\$ 3.16/Liter
(v)	Engine Oil/Gasoline Oil/Transmission Oil Brake Fluid DOT 3 355 ml- Other Brand		2710.1994.1500	All Origin Excluding USA	US\$ 1.12/Pc US\$ 3.15/Liter
(vi)	Engine Oil/Gasoline Oil/Transmission Oil Brake Fluid DOT 3 250 ml- Other Brand		2710.1994.1600	All Origin Excluding USA	US\$ 0.80/Pc US\$ 3.20/Liter
(vii)	Engine Oil/Gasoline Oil/Transmission Oil Brake Fluid In Bulk		2710.1994.1700	All Origin Excluding USA	US\$ 1.52/Liter

4. **Validity of 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, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969. Moreover, in case of consignments imported by air, if the differential between air freight and sea freight, when taken into account, raises the customs values above those determined in this ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969.*



5. 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. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director WeBOC, 11th Floor, Custom House, Karachi.
13. 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.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.