



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To

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

DETERMINATION OF CUSTOMS VALUES OF PLASTIC HOUSEHOLD
ITEMS / WARES UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.576 / 2013)

No.Misc/03/2010-II

Dated: August, 30, 2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, customs values of Plastic Household Items / Wares are determined as follows :-

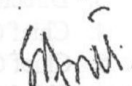
1. Background of the valuation issue : The Customs value of Plastic Household Items / Wares was determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.274/2010, dated 06-10-2010. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of the subject goods afresh was taken up.
2. Method adopted to determine Customs values: Valuation methods given in section 25 of the Customs Act, 1969 were followed. Transaction value method provided in section 25 (1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was also conducted and value so worked-back were taken up for value determination. Consequently, Deductive value method under Section 25(7) of the Customs Act, 1969, was applied to arrive at the Customs value of Plastic Household Items / Wares.
3. Stakeholders' participation in determination of values: Meetings were held with stakeholders and importers including representatives of trade bodies to discuss the current international values of Plastic Household Items / Wares.
4. Customs values for Plastic Household Items / Wares : Plastic Household Items / Wares hereinafter specified shall be assessed to duty / taxes at the following customs values :-



S.No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (US\$ per Kg)
(1)	(2)	(3)	(4)	(5)	(6)
01.	Airtiet Container	3924.1000 3924.9000	3924.1000.1000 3924.9000.1000	China	2.80
02.	Bowl (with or without lid)	3924.1000 3924.9000	3924.1000.1010 3924.9000.1010	China	2.08
03.	Brushes (all types)	3924.1000 3924.9000	3924.1000.1020 3924.9000.1020	China	3.53
04.	Basket / Dust Bin	3924.1000 3924.9000	3924.1000.1030 3924.9000.1030	China	3.57
05.	Cup / Mug (with or without lid)	3924.1000 3924.9000	3924.1000.1040 3924.9000.1040	China	3.38
06.	Tray (all types)	3924.1000 3924.9000	3924.1000.1050 3924.9000.1050	China	2.00
07.	Tub / Buckets	3924.1000 3924.9000	3924.1000.1060 3924.9000.1060	China	2.39
08.	Others	3924.1000 3924.9000	3924.1000.1070 3924.9000.1070	China	3.00



5. In cases where declared values are higher than the Customs value determined in this Ruling, the assessing officers shall apply those values in terms of sub-section (1) of section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of sub-sections (1) or (3) of section 25 of the Customs Act, 1969.
7. **Revision of the value determined vide this Valuation Ruling:** A review petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. This Ruling supersedes Valuation Ruling No.274/2010, dated 06-10-2010.


 (Suraiya Ahmed Butt)
 Director

Copy to:

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.Misc/3/2010-II

Dated: 24th October 2013.

To

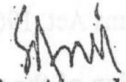
The Collectors of Customs, Model Customs Collectorates (Appraisement (East/West) /
 /Port Qasim /Preventive), Karachi / Lahore (Appraisement / Preventive) / Sambreial
 (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/
 Gawadar/Gilgit-Baltistan.

CORRIGENDUM

In the exercise of powers conferred under section 25A of the Customs Act, 1969 the
 following amendments are made in Valuation Ruling No. 576/2013 dated 30-08-2013:-

"In the Table against S Nos. 1 and 8 the following PCTs are added in Col No.3 & 4
 respectively:-

PCT Code	Proposed PCT for WeBOC
(3)	(4)
3923.1000	3923.1000.1100
3923.3090	3923.1000.1200
3923.9090	3923.3090.1100
	3923.1000.1200
	3923.9090.1100
	3923.1000.1200


Suraiya Ahmed Butt
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 (Appraisement), 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.