



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI.

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 VALUE OF PROPYLENE GLYCOL
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.592 / 2013)

No. Misc/14/2007-II

Dated: October 01, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs value of Propylene Glycol is determined as follows:-

1. **Description of the valuation issue:** The Customs values of Propylene Glycol was determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.208/2009, dated 31-12-2009. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of the subject goods was initiated.
2. **Method adopted to determine Customs value:** The valuation methods provided in section 25 of the Customs Act, 1969, were followed. Transaction value method as laid down vide sub-section (1) of section 25 was found inapplicable due to non-availability of sufficient information required for determining the Customs value under the law. Identical / Similar goods Valuation Method as provided in section 25(5) & (6) of the Customs Act was found applicable and was followed to determine Customs values of Propylene Glycol in this case.

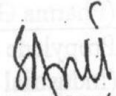
Stakeholders' participation in determination of customs values : Meetings were fixed for discussion on the current international prices of subject goods but no one appeared to attend the meetings.

4. **Customs value for Propylene Glycol :** Propylene Glycol *hereinafter specified* shall be assessed to duty / taxes at the following customs values :-

| S.No. | Description of goods | PCT Heading | WeBOC PCT Heading | Origin | Customs Value (C&F) US\$ / Kg |
|-------|-------------------------------------|-------------|-------------------|---------|-------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 01. | Propylene Glycol (Pharma Grade) | 2905.3200 | 2905.3200.1000 | Korea | US\$ 1.81/Kg |
| 02. | Propylene Glycol (Industrial Grade) | 2905.3200 | 2905.3200.1100 | Korea | US\$ 1.71/Kg |
| 03. | Propylene Glycol (Pharma Grade) | 2905.3200 | 2905.3200.1200 | Germany | US\$ 2.71/Kg |

| | | | | | |
|-----|-------------------------------------|-----------|----------------|--------------|--------------|
| 04. | Propylene Glycol (Industrial Grade) | 2905.3200 | 2905.3200.1300 | Germany | US\$ 2.61/Kg |
| 05. | Propylene Glycol (Pharma Grade) | 2905.3200 | 2905.3200.1400 | U.S.A. | US\$ 1.90/Kg |
| 06. | Propylene Glycol (Industrial Grade) | 2905.3200 | 2905.3200.1500 | U.S.A. | US\$ 1.80/Kg |
| 07. | Propylene Glycol (Pharma Grade) | 2905.3200 | 2905.3200.1600 | Singapore | US\$ 1.85/Kg |
| 08. | Propylene Glycol (Industrial Grade) | 2905.3200 | 2905.3200.1700 | Singapore | US\$ 1.75/Kg |
| 09. | Propylene Glycol (Pharma Grade) | 2905.3200 | 2905.3200.1800 | China | US\$ 1.53/Kg |
| 10. | Propylene Glycol (Industrial Grade) | 2905.3200 | 2905.3200.1900 | China | US\$ 1.43/Kg |
| 11. | Propylene Glycol (Pharma Grade) | 2905.3200 | 2905.3200.2000 | South Africa | US\$ 1.58/Kg |
| 12. | Propylene Glycol (Industrial Grade) | 2905.3200 | 2905.3200.2100 | South Africa | US\$ 1.48/Kg |

5. In cases where declared/ Transaction 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 this Valuation Ruling :** The value 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-section (1) or (3) of section 25 of the Customs Act, 1969.
7. **Review 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. The Collectors of Customs may kindly ensure that the value given in the Ruling is applied by the concerned staff without fail.
9. **This Ruling Supersedes Valuation Ruling No.208, dated 31-12-2009.**


 (Suraiya Ahmed Butt)
 Director

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