



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)/Multan/Islamabad/ Sambrial (Sialkot)/ Faisalabad /Hyderabad / Quetta/ Peshawar/Gawadar/ Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUES OF CHEMICALS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.609 / 2013)

No.Misc/29/2012-II

Dated: November 11, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Chemicals are determined as follows: -

1. **Description of the valuation issue:** Customs values of various types of Chemicals were determined earlier under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.Misc/01/2007-IV dated 29-10-2007 and Valuation Ruling No. Misc/01/2007-DD dated 03-12-2007. The same were taken up for fresh determination of Customs values to reflect the current prices in international markets.
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 Sub-Section (1) of Section 25 was found inapplicable. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 *ibid* were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods. The subject goods are mostly used for industrial purpose, therefore, deductive valuation method in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969, could not be applied. Since the manufacturer's cost of producing the goods in question in the country of exportation was not available, Computed Value Method as provided in Sub-Section (8) of Section 25 of the Act could not be applied for valuation of the aforesaid goods. Consequently, Fall Back Value Method under Sub-Section (9) of Section 25 of the Customs Act, 1969, was applied to arrive at the Customs values.
3. **Stakeholders' Participation in determination of Customs values :** Meetings were held on 15-04-2013, 04-10-2013, 24-10-2013 and finally on 01-11-2013, with stakeholders to discuss the current international values of chemicals and feedback given by the PCDMA was considered.
4. **Customs values for Chemicals :** Chemicals *hereinafter specified* shall be assessed to duty/taxes at the following customs values: -




S.No.	Description of Goods	P.C.T	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Boric Acid	2810.0020	2810.0020.1000	All Origins	0.90
2.	Aluminum Oxide-A14,	2818.2000	2818.2000.1000	Japan	0.90
3.	Chromic Acid / Chromium Trioxide All Grades	2819.1000 2819.1000	2819.1000.1000 2819.1000.1100	China Other	1.90 3.20
4.	Barium Chloride	2827.3900	2827.3900.1000	China	0.47
5.	Sodium Meta Bi Sulphite	2832.1090	2832.1090.1000	China	0.322
6.	Sodium Hexmat Phosphate 40% & Below	2835.3900	2835.3900.1000	China	0.75
7.	Sodium Hexmat 41% & Above	2835.3900	2835.3900.1100	China	1.00
8.	Sodium Hexmat Phosphate,(Food Grade)	2835.3900	2835.3900.1200	Thailand	1.20
9.	Borax Decahydrate	2840.1900	2840.1900.1000	All Origins	0.49
10.	Brown Aluminium Oxide	2818.2000	2818.2000.1100	China	0.88
11.	Sodium Acid Pyrophosphate (Food Grade)	2835.3900	2835.3900.1300	China	0.80
12.	Sodium Acid Pyrophosphate (Food Grade)	2835.3900	2835.3900.1400	Thailand	0.90
13.	Dipentene / Urinonene Limomene / Terpodiene	2902.1920	2905.1920.1000	China	1.60
14.	ISO Propyl Alcohol 85% to 98.5% Technical Grade All Brands	2905.1220	2905.1220.1000	All Origins	1.30
15.	ISO Propyl Alcohol 99% & Above	2905.1220	2905.1220.1100	All Origins	1.40
16.	ISO Propyl Alcohol 85%	2905.1220	2905.1220.1200	All Origins	1.20
17.	ISO Butonal	2905.1400	2905.1400.1000	All Origins	2.00
18.	ISO Butonal Technical Grade	2905.1400	2905.1400.1100	All Origins	2.05
19.	Chloroform (Trichloromethane)	2903.1300	2903.1300.1000	Russia	0.40
20.	Perchloro Ethylene (Trichloromethane)	2903.2300	2903.2300.1000	Japan	0.85
21.	Phenol All Grades	2907.1100	2907.1100.1000	All Origins	1.70
22.	Cyclohexanon All Grades	2914.2200	2914.2200.1000	All Origins	2.10
23.	Liner Alkyl Benzene Sulphonic Acid (Soft & Hard type)	3402.1110 3402.1190	3402.1110.1000 3402.1190.1000	All Origins	1.54
24.	Ethoxylate Nonyl Phenol NP9/NP10 All Brands	3402.1300	3402.1300.1000	Russia	1.85
25.	Ethoxylate Nonyl Phenol NP9/NP10 Pannor & Sinopal & Other Brands	3402.1300	3402.1300.1100	Taiwan	1.90
26.	Stearic Acid Tripple pressed	3823.1100	3823.1100.1000	All origins	1.20

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.Misc/01/2007-IV, dated 29-10-2007 and Valuation Ruling No.Misc/01/2007-DD, dated 03-12-2007.**


(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.
- (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 and deleting Valuation Ruling Misc/01/2007-IV, dated 29-10-2007 and Valuation Ruling No.Misc/01/2007-DD, dated 03-12-2007 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.



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/29/2012-II

Dated: 09-2-2013

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

CORRIGENDUM(VALUATION RULING NO.609/2013)

Various representations of FPCCI, PCDMA and individual importers were received in respect of customs values of ISO Butonal and Chloroform determined vide Valuation Ruling No.609/2013 dated 11-11-2013. Accordingly the following amendments are made in the said ruling in terms of Section 25A of the Customs Act, 1969:-

"In the existing Table, S. No. 17, 18 and 19 are substituted as under :-

S. No.	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs values (C&F) US\$/Kg
17	ISO Butonal	2905.1400	2905.1400.1000	Malaysia	1.3
18	ISO Butonal	2905.1400	2905.1400.1100	Taiwan/ South Africa	1.25
19	Chloroform (Trichloromethane)	2903.1300	2903.1300.1000	All origins	0.325

(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.
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. Additional Director, Customs Valuation (Camp Office), Lahore.
14. 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.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. Guard File.