



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 VALUES OF ROOM AIR FRESHNERS &
CAR AIR FRESHENERS UNDER SECTION 25-A OF THE
CUSTOMS ACT, 1969**

(VALUATION RULING NO.611 / 2013)

No.Misc/41/2007-II

Dated: November 22, 2013.

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, customs values of Room Air Fresheners and Car Air Fresheners are determined as follows :-

- 1. Background of the valuation issue:** The customs values of Room Air Fresheners and Car Air Fresheners were determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.512, dated 21-12-2012. An exercise was initiated to determine the values of said goods afresh to reflect the existing price trend in international market.
- 2. Method adopted to determine Customs values:** 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 requisite information. Identical or similar goods value methods as provided under Sub-Sections (5) & (6) could not be used due to unreliable and variable values. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969, was conducted and values so worked out were taken up for determination of customs values of Room Air Fresheners and Car Air Fresheners.
- 3. Stakeholders' participation in determination of values:** Meetings were held with stakeholders and importers including representatives of KCC&I and FPCCI on 07-10-2013, 08-10-2013, 11-10-2013, 13-10-2013 and 22-10-2013 to discuss the valuation of Room Air Fresheners and Car Air Fresheners.
- 4. Customs values for Room Air Fresheners and Car Air Fresheners :** Room Air Fresheners and Car Air Fresheners *hereinafter specified* shall be assessed to duty/ taxes at the following customs values :-



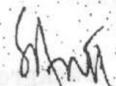
H.S.Code	Proposed PCT for WeBOC	Tariff Description	Item Description	Origin	Customs Values (C&F) US\$ per KG (net content weight)
(1)	(2)	(3)	(4)	(5)	(6)
3307.4900	3307.4900.1000	Others	Room Air Fresheners	All Origins	1.00
3307.4900	3307.4900.1100	Others	Car Air Fresheners	All Origins	5.35

5. In cases where declared values are higher than the customs values 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 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-A 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 values given in the Ruling are applied by the concerned staff without fail.


(Suraiya Ahmed Butt)
Director

Copy to 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. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting Valuation Ruling No.512, dated 21-12-2012.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aijwan-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.