



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorate, 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 ALUMINIUM RADIATORS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.612 / 2013)

No.Misc/22/2013-VIIIA

Dated: November 22, 2013

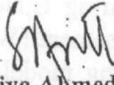
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Aluminium Radiators are determined as follows :-

1. **Background of the valuation issue:** A reference from Pakistan Association of Automotive Parts & Accessories Manufacturers, Lahore was received regarding under invoicing in the import of Aluminium Radiators. Therefore, exercise to determine the Customs values of the subject goods 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 Sub-Section (1) of Section 25 was found inapplicable because the requisite information to determine the value as per law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 could not be applied due to variable and unreliable values. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969, was also conducted. Consequently Deductive Value method under section 25 (7) read with Section 25 (9) of the Customs Act 1969 were applied to determine the value of Aluminum Radiators.
3. **Stakeholders' participation in determination of customs values :** Meetings were held with PASPIDA and importers including representatives of trade bodies to discuss the current international values of Aluminum Radiators on 04-07-2013, 07-08-2013, 26-08-2013, 24-10-2013 and 06-11-2013. Subsequently, a representation dated 06-11-2013 was also received from PASPIDA regarding valuation of the subject goods.
4. **Customs values for Aluminum Radiators :** Aluminum Radiators *hereinafter specified* shall be assessed to duty/ taxes for different origins at the following customs values :-



Description	Origin	PCT Code	Proposed PCT for WeBOC	C&F Customs Values (US\$ /Kg)
(1)	(2)	(3)	(4)	(5)
Aluminium Radiators	China	8708.9110 8708.9190	8708.9110.1000 8708.9190.1000	3.11

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 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. **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. 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 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.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwana-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: