



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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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 MIXTURE OF FATTY ACIDS  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.628 / 2013)

No.Misc/19/2013-II

Dated: December 24, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act 1969 the Customs value of Mixture of Fatty Acids is determined as follows :-

- Description of the valuation issue:** It was brought to the notice of this Directorate General by Model Customs Collectorate, Appraisement (East), Karachi, that Mixture of Fatty Acids is being imported at under invoiced values. Therefore, an exercise to determine the Customs values of various types of Mixture of Fatty Acids was initiated, to reflect the current price trend in the international markets.
- 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 ibid was found inapplicable due to non-availability of the required information as per law. Identical / Similar goods valuation method as provided in Sub-Sections (5) & (6) of Section 25 ibid were applied and some reference values were found. Market inquiry under Sub-Section (7) of Section 25 of the Act ibid could not be applied because the goods, being industrial raw material were not available in open market. Computed value method under Sub-Section (8) of Section 25 of the Act ibid was found inapplicable because the costing detail in the country of export was not available. Therefore, the Customs values in this case were determined under Sub-Sections (5) and (6) read with Sub-Section (9) of Section 25 of the Customs Act, 1969.
- Stakeholders' participation in determination of Customs values:** Meetings were held with stakeholders on 09-12-2013 and 19-12-2013.
- Customs value for Mixture of Fatty Acids :** Mixture of Fatty Acids *hereinafter specified* shall be assessed to duty / taxes at the following Customs values :-

S. No.	Description	PCT	Proposed PCT for WeBOC	Origin	Customs value (C&F) USS per Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Mixture of Fatty Acids	3823.1990	3823.1990.1000	Middle East	0.20
		3823.1990	3823.1990.1000	Far East & Srilanka	0.21
		3823.1990	3823.1990.1000	Australia & Newzealand	0.24

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5. In cases where declared/ transaction 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-Section (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, 7<sup>th</sup> Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling is 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 (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. Project Director WeBOC, 11<sup>th</sup> Floor, Custom House, Karachi.
13. Additional Director, Customs Valuation (Camp Office), Lahore.
14. 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, 8<sup>th</sup> Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. Guard File.