



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

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

(VALUATION RULING NO.646 / 2014

No.1/07/2012-II

Dated: March 21, 2014

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

- Description of the valuation issue:** The Customs values of Ethyl Acetate were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.439/2012 dated 13-03-2012, which was set aside by the Appellate Tribunal with the direction to the Department to assess the goods of the appellant in accordance with the parameters of Section 25 and 25(A) of the Customs Act, 1969 which ever is deemed appropriate in a transparent manner and affording an opportunity to the appellant to be heard. The Directorate General of Customs Valuation initiated the exercise to re-determine the Customs values of Ethyl Acetate in accordance with law.
- Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method under Sub-Section (1) of Section 25 of the Act *ibid* was found inapplicable because required information under the law was not available. Identical / similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969 provided some reference values. Market inquiry as provided under Sub-Section (7) of Section 25 *ibid* was also conducted. International price trend was also checked. A written submission to this effect was also received from importers Association namely Pakistan Chemicals & Dyes Merchants Association (PCDMA). Consequently Fall Back Method under Sub-Section (9) of Section 25 of the Customs Act, 1969 was applied to arrive at the assessable Customs values.
- Stakeholders' participation in determination of values:** Meetings with stakeholders were convened for 02-01-2014, 04-03-2014 & 12-03-2014.
- Customs values for Ethyl Acetate :** Ethyl Acetate *hereinafter specified* shall be assessed to duty / taxes on the Customs values given against them in the Table below :-

S.No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Determined Customs Values(C&F) USS/ Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Ethyl Acetate	2915.3100	2915.3100.1000	China	1.180
02.	Ethyl Acetate	2915.3100	2915.3100.1000	Taiwan	1.190
03.	Ethyl Acetate	2915.3100	2915.3100.1000	Korea	1.200
04.	Ethyl Acetate	2915.3100	2915.3100.1000	U.A.E.	1.210



5. In cases where declared / transaction values are higher than the Customs value determined in this Ruling, the assessing officer 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-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 value given in the Ruling is applied by the concerned staff without fail. Any anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.
9. **This Valuation Ruling Supersedes Valuation Ruling No.439/2012 dated 13-03-2012.**


 (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. Director, Customs Valuation, Custom House, Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting the Valuation Ruling No.439/2012 dated 13-03-2012, 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. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
23. Guard File.