



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 Muhammad Bin Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar/ Gawadar / Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES OF BoPET / HOLOGRAPHIC & PET SEQUIN FILM UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.**

(VALUATION RULING NO. 701/2014)

No. Misc/01/2007-II-Part-1

Dated: November 24, 2014


In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of BoPET/Holographic & Pet Sequin films are determined as follows: -

- 1. Background of the valuation issue:** The customs Values were determined under Section 25A of the Customs Act 1969 for BoPET/Holographic and Pet Sequin films vide Valuation Ruling No. 595/2013 dated 08-10-2013. The Director General vide Revision Order No. 42/2014 dated 15-04-2014 remanded the case for issuance of fresh Valuation Ruling. Moreover, there were persistent demands from the importers/users of BoPET film for revision of Valuation Ruling No. 595/2013 dated 08.10.2013 due to downward trend of the prices in the international market. Therefore, an exercise to determine the Customs values of BoPET/Holographic and PET Sequin films under Section 25A of the Customs Act, 1969, was initiated.
- 2. Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. 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 and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations in declarations the same could not be relied upon. In the sequential order this office also conducted a market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Sub section (9) of Section 25 of the Customs Act, 1969 was however, applied to arrive at assessable customs values.
- 3. Stakeholders' participation in determination of Customs values:** Meetings were held with the stakeholders on 10-06-2014, 19-08-2014 and 20-11-2014 and their written and verbal contentions were scrutinized.
- 4. Customs values for BoPET/Holographic & PET Sequin films:** BoPET/Holographic & Pet Sequin films *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values : -

S.No.	Description of goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$/Kg.
1	2	3	4	5	6
1	PET Plain Uncoated	3920.6200	3920.6200.1000	All origin	1.85
		3920.6900	3920.6900.1000		
		3920.6310	3920.6310.1000		
2	PET Plain Chemical coated	3920.6200	3920.6200.1100	All origin	1.95
		3920.6900	3920.6900.1100		
		3920.6310	3920.6310.1100		
3	PET Plain twist	3920.6200	3920.6200.1200	All origin	2.15
		3920.6900	3920.6900.1200		
		3920.6310	3920.6310.1200		
4	PET metalized - plain uncoated	3920.6200	3920.6200.1300	All origin	2.15
		3920.6900	3920.6900.1300		
		3920.6310	3920.6310.1300		
5	PET coated metalized	3920.6200	3920.6200.1400	All origin	2.25
		3920.6900	3920.6900.1400		
		3920.6310	3920.6310.1400		
6	PET coated twisted	3920.6200	3920.6200.1500	All origin	2.25
		3920.6900	3920.6900.1500		
		3920.6310	3920.6310.1500		
7	PET coated twisted metalized	3920.6200	3920.6200.1600	All origin	2.55
		3920.6900	3920.6900.1600		
		3920.6310	3920.6310.1600		
8	Holographic Film	3920.6200	3920.6200.1700	All origin	3.55
		3920.6900	3920.6900.1700		
		3920.6310	3920.6310.1700		
9	PET Sequin Film	3920.6200	3920.6200.1800	All origin	3.95
		3920.6900	3920.6900.1800		
		3920.6310	3920.6310.1800		

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-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, 7<sup>th</sup> Floor, Custom House, Karachi.

8. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately.
9. *This Valuation Ruling Supersedes Valuation Ruling No. 595/2013 dated 08-10-2013.*

  
( Abdul Rashid Sheikh )  
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11<sup>th</sup> Floor, Custom House, Karachi.
13. Director, Directorate of Customs Valuation (Camp Office), Lahore.
14. Deputy Director, Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling and deleting the Valuation Ruling No.595/2013, dated 08-10-2013 on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCG&I, Federation House, Clifton, Karachi.
16. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
17. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. CHO, Customs Valuation, Custom House, Karachi.
21. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 151<sup>st</sup> floor, Custom House, Karachi.
22. Guard File.