



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates (Appraisal (East/ West)/ Port Qasim / Preventive), Karachi / Lahore (Appraisal / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad/Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUES OF MOSQUITO COIL & AEROSOL INSECTICIDE SPRAY UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 714 / 2015)

SI/Misc/15/2009-II-B

Dated: February 02, 2015

The Customs Values of mosquito coil and aerosol insecticide spray had been determined under section 25-A of the Customs Act, 1969 vide Valuation Ruling no. 419/2012 dated January 28, 2012, further amended vide Amendment dated March 07, 2012 and Valuation Ruling No. 524/2012 dated December 28, 2012. Numerous representations have been received in the Directorate to revise the values keeping in view decreasing trends in the international market, therefore, the issue was taken up for redetermination of customs values.

- 1. Background of the issue:** Valuation of Mosquito Coil was determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 419 dated 28-01-2012. and its amendment dated 07-03-2012 and further amended vide Corrigendum dated February 201, 2012 and Valuation of Insecticide Aerosol Spray was determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 524/2012 dated 28-12-2012. Since the said ruling was considerably old and needed up-dation as per current international price, the same was taken up for fresh determination of values. For this purpose meetings were held with different stakeholders.
- 2. Method adopted to determine Customs values:** The Valuation methods given in Section 25 of the Customs Act, 1969 were followed. The transaction value method under Sub-Section (1) of Section 25 ibid was found inapplicable because of non-availability of sufficient information. Identical / similar goods valuation methods provided in Sub-Section (5) & (6) of Section 25 ibid furnished unreliable values. Consequently market survey was conducted under Deductive Value Method as provided Sub-Section (7). All the information so gathered was analyzed and evaluated. Keeping all the factors in view Customs values of mosquito coil and aerosol insecticide spray are determined under Sub-Section (9) of Section 25 of the Customs Act, 1969.
- 3. Stakeholders' participation in determination of Customs values:** Meetings were fixed with stakeholders including representatives of FPCCI & KCCI on 16-12-2014 and 06-01-2015 to obtain stakeholders input and feedback.
- 4. Customs values for Mosquito Coil and Aerosol Insecticide Spray:** Mosquito Coil and Aerosol Insecticide spray *hereinafter specified* shall be assessed to duty/taxes at the following Customs values:-



S.No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values USS/Kg Net Contents
(1)	(2)	(3)	(4)	(5)	(6)
1	Power Plus , King Extra , King Black , King Tox , Metro , Tiger , 123Brand , DoubleA+D , Mosfly ,Siyo, Lark, (Finished in retail packing)	3808.9110	3808.9110.1000		0.75
2	Other Brands (other than Multinational Imports)	3808.9110	3808.9110.2000	All origin	0.85
3	Mosquito Coil with Insecticide Spray but without packing in bulk (other than Multinational Imports)	3808.9110	3808.9110.3000	All origin	0.70
4	Mosquito Coil without Insecticide Spray and Packing in bulk (other than Multinational Imports)	3808.9110	3808.9110.4000	All origin	0.60
	AEROSOL INSECTICIDE SPRAY				
5	KingTox brand	3808.9110	3808.9110.5000	All origin	1.05
6	Power Plus brand Cobra/HitsBrand	3808.9110	3808.9110.6000	All origin	0.90
7	Moskill / Fighter / Tiger / Silver / 1,2,3Brand / Osaka / Faster /Lark / King Black / Cobra/Harmony/ Evernight/Magic/ Total tox /Kwick/ Alladin / Superhit.	3808.9110	3808.9110.7000	All origin	0.80
8	Other Brands	3808.9110	3808.9110.8000	All origin	1.10

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 of the Customs Act, 1969.
7. **Revision of the value determined vide this Valuation Ruling :** A revision 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. If any anomaly is observed in the ruling, the same may kindly be brought to the notice of this Directorate General immediately for redressal.
9. *This Ruling supersedes Valuation Ruling No.419/2012 dated January 2012 along with corrigendum dated 20-02-2012 and amendment dated 07-03-2012 and Valuation Ruling No. 524/2012 dated December 28, 2012.*


 (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, Post Clearance Audit, Islamabad.
9. Director General Internal Audit, (Customs), Islamabad.
10. Directors, Intelligence & Investigation-FBR, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
11. The Project Director WeBOC, 11th Floor, Custom House, Karachi.
12. Additional Director, Customs Valuation (Camp Office), Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & Weboc database and deleting the Valuation Ruling No.604/2013 dated 04-11-2013 on the date of issue of this ruling.
14. Chairman (Valuation C 4ommittee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-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. CHO, Customs Valuation, Custom House, Karachi.
21. Notice Board, Customs Valuation, 7th Floor, Custom House, Karachi/ MCC, Appraisalment, 1st Floor, Custom House, Karachi.
22. Guard File.