



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 VALUES OF LIQUID PASTE COLORANTS  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 724/2015)

No.Misc/09/2014-II 18500

Dated: March 31, 2015

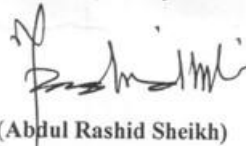
In exercise of the powers conferred under section 25-A of the Customs Act, 1969, Customs value of Liquid Paste Colorants are determined as follows :-

1. **Background of the valuation issue:** Numerous complaints were received regarding the under invoicing in the import of liquid paste colorants. Accordingly an exercise to determine the custom value of the subject goods was undertaken.
2. **Method adopted to determine Customs value:** The valuation methods provided in Section 25-A 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 and similar goods valuation methods as provided under sub-sections (5) and (6) provided some reference values but for the purpose of issuance of valuation ruling the information was not sufficient and reliable. Market enquiry as provided under Sub-Section (7) of Section 25 of the Customs Act, 1969, was also conducted. Since the manufacturers' costs of producing the goods in question in the country of exportation were not available, Computed Value Method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. Consequently, Fall Back Method under Section 25(9) ibid was applied to arrive at the Customs value of **Liquid Paste Colorants**.
3. **Stakeholders' participation in determination of value:** Meetings were held with stakeholders on 28-04-2014, 14-05-2014, 05-06-2014, 27-06-2014 12-03-2015 and 26-03-2015 including representatives of FPCC&I and PCDMA to discuss the current international values of liquid paste colorants.
4. **Customs values for Liquid Paste Colorants :** Liquid Paste Colorants *hereinafter specified* shall be assessed to duty/ taxes on the Customs values mentioned against them in the table below: -



S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (US\$ per KG)
(1)	(2)	(3)	(4)	(5)	(6)
01.	Liquid Paste Colorants- Black	3206.4990	3206.4990.1000	China	2.50
			3206.4990.2000	Taiwan	2.75
			3206.4990.3000	Europe	3.15
02.	Liquid paste colorants- Colored	3204.1700	3204.1700.1000	China	3.75
			3204.1700.2000	Taiwan	4.15
			3204.1700.3000	Europe	4.70

5. In cases where declared 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 Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values 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. **Revision of the values 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 of this Ruling, 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. If any anomaly in the Ruling is observed the same may kindly be brought to the notice of this Directorate General immediately for redressal.

  
 (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 (Appraisement), 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.
9. 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. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 151 floor, Custom House, Karachi.
21. Guard File.