



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

\*\*\*\*\*

The Collectors of Customs, MCC 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 PVC Trunking Duct Patti Under Section 25-A of the Customs Act, 1969**

No.Misc/6/2015-II **8994** (VALUATION RULING NO. **742** / 2015)

Dated: 04-06-2015

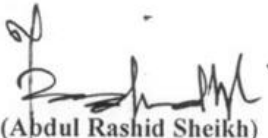
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of PVC Trunking Duct Patti are determined as follows :-

- 1. Background of the valuation issue:** A reference was received from the importers of the instant item regarding determination of value under Section 25-A of the Customs Act, 1969, as there were marked variations in the declarations. So, with a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of subject goods afresh was taken up.
- 2. Method adopted to determine Customs values:** The Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in sub-section (1) of section 25 ibid was found inapplicable because of non-availability of sufficient information as per law. Identical / similar goods value methods provided in sub-section (5) & (6) of section 25 ibid furnished unreliable values. Market survey was also conducted under Section 25(7) of the Customs Act, 1969 and values of some specifications were worked out on the basis of such survey. Meeting with stakeholders including importers was held and inputs and feedback taken from them was also taken into consideration. During the course of the meeting the participants pleaded that average SCAN prices of PVC Suspension of past three months shall be made the bench mark and further processing and addition shall be based on this bench mark. All the information gathered was analyzed and evaluated for the determination of Customs values. Based on the above, Customs values were determined under Sub-Section (9) of Section 25 of the Customs Act, 1969.
- 3. Stakeholders' participation in determination of Customs values :** Meetings were held with stakeholders and importers including representatives of trade bodies on 12-05-2015 to discuss the current international market prices of subject goods.
- 4. Customs values for PVC Trunking duct :** PVC trunking duct *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values :-



S. No.	Description of goods	PCT	Proposed PCT for WEBOC	Origin	Customs Values (C&F) USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	PVC Trunking Duct Patti	3925.9000	3925.9000.1000	China	0.90
02.	PVC Trunking Duct Patti	3925.9000	3925.9000.1100	Other Origins	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-Sections (1) or (3) of Section 25-A or section 25-D 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 issuance 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 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 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 (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.
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 this Ruling in the system.
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, 1<sup>st</sup> floor, Custom House, Karachi.
21. Guard File.