



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates of Appraisement East/West / PortQasim/Preventive (Karachi)/Appraisement (Lahore)/ Preventive (Lahore)/Sambrial (Sialkot)/ Faisalabad/Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar and Gilgit-Baltistan.

Determination of Customs Values of PVC Transparent/Clear and Printed Flexible Sheets and PVC Cling film Under Section 25-A of the Customs Act, 1969.

No.Misc/07/2010-II

1248
(VALUATION RULING NO. 1317 / 2018)

Dated: August 17, 2018

In exercise of powers conferred under Section 25-A of the Customs Act, 1969, Customs values of PVC Transparent/Clear and Printed Flexible Sheets and PVC Cling film are determined as follows:

2. **Background of the Valuation Issue:** Earlier the customs values of PVC Transparent/Clear and Printed Flexible Sheets and PVC Cling film were determined vide Valuation Ruling No. 1028/2017 dated 02.02.2017. There were several representations from importers, wherein they contended that customs values determined in the existing Valuation Ruling are not reflective of prices in international markets, therefore required to be revised in line with the prevailing prices in the international market. Keeping in view the prevailing prices in the international markets this Directorate General initiated an exercise for re-determination of the Customs Values of the PVC Transparent/Clear and Printed Flexible Sheets and PVC Cling film in terms of Section 25-A of the Customs Act, 1969.

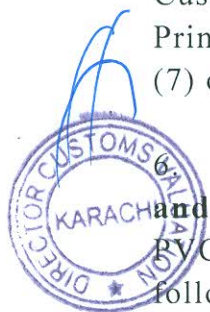
Stakeholders participation in determination of Customs values: Meeting with stakeholders including importers and representatives from field formations was held on 14-05-2018 and 01-08-2018 to discuss the prices of the subject goods. The importers / stakeholders had been requested to submit the following documents before or during the course of stakeholders meeting so that customs values could be determined:

- i. Invoices of imports during last three months showing customs value.
 - ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
 - iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
 - iv. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.
4. During the meeting some stakeholders contended that the values of PVC Transparent/Clear and Printed Flexible Sheets have slightly decreased in the



international market. The stakeholders and importers of Cling film stated that the prices of China and Thailand are almost the same and therefore the origins may be merged in one category as has been done in other items in the ruling. During the course of meetings certain importers admitted that prices in the international market have appreciated and department may like to adjust ruling values accordingly but emphasized that unreasonable increase would adversely affect the compliant traders. They requested that the values determined vide the existing valuation ruling may be rationalized. The view point of all participants was heard in detail and considered to arrive at Customs Value of the subject goods.

5. **Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their regular sequential order to arrive at customs values of subject goods. The transaction value method as provided in Sub-Section (1) of Section 25 of the Customs Act, 1969 was found inapplicable due to wide variation of values displayed in the import data. Thereafter, identical / similar goods value method as provided in Sub-Sections (5) & (6) of Section 25 *ibid* were examined for applicability to the valuation issue in the instant case. The wide variations in declarations were observed. Information available was hence, found inappropriate. In line with the statutory sequential order of Section 25, this office conducted market inquiries under Sub-Section (7) of Section 25 of the Customs Act, 1969. Resultantly, Customs values of PVC Transparent/Clear and Printed Flexible Sheets and PVC Cling film have been determined under section 25 (7) of the Customs Act, 1969.



Customs values for PVC Transparent/Clear and Printed Flexible Sheets and PVC Cling film: The PVC Transparent/Clear and Printed Flexible Sheets and PVC Cling film *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values:

S. No.	Description of goods	Origin	PCT	Proposed PCT for WeBOC	Customs Values (C&F) (Net content weight) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	PVC Transparent/Clear Flexible Sheets	China, Taiwan, Indonesia, Thailand	3920.4300	3920.4300.1000	1.60
02		All other origin	3920.4300	3920.4300.1100	1.85
03	PVC Printed Flexible Sheets	China, Taiwan, Indonesia, Thailand	3920.4300	3920.4300.1200	1.80
04		All other origin	3920.4300	3920.4300.1300	1.95

