



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 359

No. Misc/54/2011-III

Dated 26-07-2011

Note :

- i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.
- ii) Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

The Collectors of Customs, Model Customs Collectorates (Appraisement/ PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore/ Sambrial (Sialkot)/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject : DETERMINATION OF CUSTOMS VALUES OF INDUSTRIAL RUBBER V-BELT, (4010.3190, 4010.3290), INDUSTRIAL RUBBER CONVEYOR BELT (4010.1100, 4010.1200, 4010.1900), & INDUSTRIAL RUBBER HOSE PIPE (4009.1100) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

In order to bring uniformity in prices of subject goods throughout the country and to curb menace of under invoicing, an exercise was undertaken by this Directorate General to determine fair customs values of Industrial Rubber V.Belts, Industrial Conveyor Belts and Industrial Rubber Hose Pipes, imported from different origins.

2. Accordingly meeting with all stakeholders, including representatives of FPCC&I & KCC&I, was scheduled and held on 25-06-2011, in the chamber of Deputy Director (Valuation). The stakeholders attended the meeting. The representatives of the importer were the opinion that the prices of the items under reference, were declining due to mass manufacturing and requested to determine the values, keeping in view the ground realities. The importers further requested that since they were facing difficulties at clearance stage, due to variation in values, therefore, it would be in fitness of things if fair

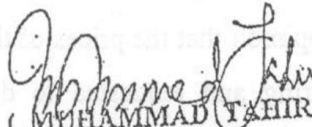


customs value is determined in terms of Section 25A of the Customs Act, 1969, for uniform application at all customs stations of the country. They also proposed to ascertain prices from the market to arrive at fair customs value of subject goods.

3. The scrutiny of the import data revealed considerable variation in declared values on import of identical / similar goods from same origin, therefore, the same could not be adopted as reliable bench mark in terms of Section 25(5) & 25(6) of the Customs Act, 1969. Accordingly, subsequent method of valuation i.e. Deductive Value Method, was resorted to and having considered the values worked back, as a result of market enquiry, the values of Industrial V.Belt, Industrial Conveyor Belt and Industrial Rubber Hose Pipes, have been determined under Section 25(7) of the Customs Act, 1969, as under :-

S.No.	H.S.Code	Description of goods	Origin	Customs Value(C&F)
(1)	(2)	(3)	(4)	(5)
01.	4010.3190 4010.3290	Industrial Rubber V-Belts	China	US\$ 1.80/Kg
			Other origins	US\$ 1.98/Kg
02.	4010.1900 4010.1100 4010.1200	Industrial Rubber Conveyor Belt	China	US\$ 1.42/Kg
			Other Origins	US\$ 1.56/Kg
03.	4009.1190	Industrial Rubber Hose Pipe	China	US\$ 1.00/Kg
			Other origins	US\$ 1.11/Kg

4. All the Clearance Collectorates are advised to finalize the assessment of subject goods as per above determined customs values. These values shall remain valid until revised. However, in the event of invoice value / declared value being higher than the determined value, such higher value shall be applied for assessment purpose in terms of Section 25 of the Customs Act, 1969.


(MUHAMMAD TAHIR)
DIRECTOR