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GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

No.Misc/08/2009-VIII

Dated 15-08-2011

VALUATION RULING U/S 25-A NO. 368

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 VALUE OF (EMPTY HARD GELATIN CAPSULES (H.S.CODE 9602.0010), UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.



Values of Empty Hard Gelatin Capsules were determined vide Valuation Ruling No. 140, dated 31.12.2008. Since the prices in the International Market have undergone changes, therefore these values were taken up for fresh determination.

2. Accordingly, meetings were held on 09.02.2011, 07.06.2011, 27.06.2011 and 05-07-2011, which were attended by the representatives of M/s Pakistan Chemists & Druggists Association, Karachi, M/s KAAF Impex, Karachi and M/s Khalid Ilyas. The participants agreed to determine the values, keeping in view the prevailing international price trend. The import data of the instant goods, from various sources, was analyzed within the meaning of section 25(1), (5) & (6) of the Customs Act, 1969. It was observed that the subject goods are being imported from Canada, France & China and are being cleared as per existing valuation ruling. To update the current prices, a local market inquiry was conducted by associating the above referred representatives.

3. In view of the findings of the market enquiry, the following customs values of Empty Hard Gelatin Capsules have been determined, in terms of deductive value method, as envisaged under section 25(7) of the Customs Act, 1969;

S.No.	Description of goods	H. S Code	Origin	Values determined
1	2	3	4	5
1	Empty Hard Gelatin Capsules Size No. "00"	9602.0010	France Canada	US\$ 6.94/kg
2	Empty Hard Gelatin Capsules Size No. "0"			US\$ 6.55/kg
3	Empty Hard Gelatin Capsules Size No. "1"			US\$ 8.25/kg
4	Empty Hard Gelatin Capsules Size No. "2"			US\$ 9.69/kg
5	Empty Hard Gelatin Capsules Size No. "3"			US\$ 8.96/kg
6	Empty Hard Gelatin Capsules Size No. "4"			US\$ 11.78/kg
7	Empty Hard Gelatin Capsules Size No. "00"	9602.0010	China	US\$ 5.00/kg
8	Empty Hard Gelatin Capsules Size No. "0"			US\$ 5.29/kg
9	Empty Hard Gelatin Capsules Size No. "1"			US\$ 5.40/kg
10	Empty Hard Gelatin Capsules Size No. "2"			US\$ 6.85/kg
11	Empty Hard Gelatin Capsules Size No. "3"			US\$ 7.89/kg
12	Empty Hard Gelatin Capsules Size No. "4"			US\$ 8.84/kg

4. Accordingly, these values are hereby determined and notified under Section 25A of the Customs Act, 1969. All the Customs Clearance Collectorates are advised to finalize assessment of above goods on the values mentioned above. However, if the invoice value is higher, then such higher value shall be adopted for assessment purpose under section 25 of the Customs Act, 1969.

*Muhammad Jahis*  
(MUHAMMAD TAHIR)  
DIRECTOR

Copy for information to:-

1. S.A. to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Islamabad.
7. The Directors of Intelligence Investigation, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Chairman Valuation Committee (FPCC&I), Karachi.
10. Chairman Valuation Committee (KCC&I), Karachi.
11. Karachi Customs Agents Group (KCAAG), Bohri Road, Karachi
12. Guard File.