

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/01/2008-IIB

Dated 01/10-2011

RULING U/S 25A NO. 380

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 CHLORO PARAFFIN WAX (LIQUID) (HSC 3824.9080) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

Valuation of Chloro Paraffin Wax was determined vide Valuation Ruling dated 16-06-2009. Since the said ruling was considerably old and needed up-dation as per current international prices, the same was taken up for fresh determination of values.

2. Accordingly, meetings were held on 14-07-2011, 08-08-2011 & 20-09-2011 to obtain the view point of the importers and other stakeholders, but nobody responded on their behalf. The import data was examined within the meaning of section 25(5) & (6) of the Customs Act, 1969, which indicated that the prices of Chloro Paraffin Wax have considerably increased in the international market. According to import data, prices of Chloro Paraffin Wax from European sources was found around US\$1.20/kg, while sources from India & China was indicative of a price around US\$1.13/kg.

3. Market enquiry in terms of section 25(7) of the Customs Act, 1969 was also conducted, and values drawn thereupon were worked out as per deductive value method which were found in a range of US\$1.10 to \$1.20/kg and thus substantiated the impact of the aforesaid price position. Based upon these findings, customs values have been determined under section 25(7) of the Customs Act, 1969, as under:



S.No	HS.CODE	Description of goods	Origin	Determined value
1	2	3	4	5
1	3824.9080	Chloro Paraffin Wax	Australia Italy UK India China Other origins	US\$1.21/kg US\$1.17/kg US\$1.20/kg US\$1.13/kg US\$1.13/kg US\$1.33/kg

4. Accordingly, these values are hereby determined under Section 25A of the Customs Act, 1969. All the Customs Clearance Collectorates are advised to finalize assessment of subject goods on the values mentioned above. These values shall remain valid until revised. However, if the invoice value is higher, then such higher value shall be adopted for assessment purpose, in terms of Section 25 of the Customs Act, 1969.


(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. Commissioner, IP Division, RTO-1, Coordinator, WeBOCRMS Development Team, Kamal Ata Turk Road, Income tax Building, Karachi
9. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in OneCustoms & PaCCS database on the date of issue of this ruling.
10. Federation of Pakistan, Chambers of Commerce & Industry (FPCC&I), Karachi.
11. Karachi Chamber of Commerce & Industry (KCC&I), Karachi.
12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi
13. Guard File.