

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

No. Reg. Misc/15/2006-II

Dated 31-10-2011

RULING U/S 25A NO. 396

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.*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 PS PRINTING PLATE (HSC 3701.3030) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

Valuation of PS Printing Plate was determined vide Valuation Ruling No.204, dated 30-12-2009. 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 15-07-2011, 08-08-2011 & 08-09-2011, which were attended by the representatives of importers and other stakeholders. They agitated that higher valuation of imported goods has led to a virtual blockade of imports and thus stressed to revise the customs values in the wake of downward price trend in the international market. Import data was also examined within the meaning of section 25 (5) & (6) of the Customs Act, 1969, which were assessed as per the customs values. It has been noticed that the quantum of import was considerably reduced after the issuance of existing valuation. With a view to resolve the disputed valuation, the importers and local manufacturers/stakeholders representative decided in the meeting held on 08-09-2011, to work out a resolution between themselves in the chamber of commerce and consented to present a jointly agreed proposal by their committee the same was provided to this Directorate General vide letter dated 12.09-2011.

3. The market values were also taken into account within the meaning of section 25(7) of the Customs Act, 1969, which showed that the selling prices were less than the landed cost. Based upon these findings, particularly keeping in view the submission made by

importers/stakeholders, customs values have been determined under Fall Back Method of valuation as envisaged under section 25(7) read with section 25 (9) of the Customs Act, 1969, as under:

S.No	HS CODE	Origin	Description of goods	Determined value
1	2	3	4	5
1	3701.3030	China	PS Aluminum Plate Thickness 0.15mm 0.20 mm 0.25 mm 0.27 mm 0.30 mm	US\$1.80 per SqM. US\$2.50 per SqM. US\$ 2.60per SqM. US\$2.80 per SqM. US\$3.10 per SqM.

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 TAJIR)
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, WeBOC RMS 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 Pakistani 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.