



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25A NO. 428

No. Misc/10/2007-III/IV-A

Dated 13-02-2012

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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, MCC (Appraisalment/PaCCS/Port Muhammad Bin Qasim (Preventive), Karachi/Lahore/Multan/Sambrial/Faisalabad/Islamabad/Peshawar/ Hyderabad/Quetta.

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF "INTERLINING MATERIAL" (BUCKRAM) U/S 25A OF THE CUMS ACT, 1969



Value of Interlining Material (Buckram) of China origin was determined vide Valuation Ruling No.92/2008, dated 24-04-2008. Owing to lapse of more than three years, there was need to revise the value of subject goods. Keeping in view the international price trends, an exercise was initiated to determine values of imported Interlining Material (Buckram).

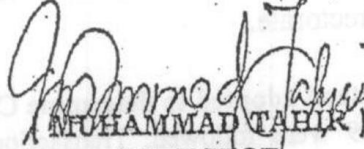
2. Meetings with all stakeholders were fixed for 05-7-2011, 10-8-2011, 29-09-2011, 27-10-2011 & 18-01-2012, but nobody turned up to present their point of view. Since issue could not be kept pending indefinitely, therefore, import data was examined and found that the clearances were being made on the value determined under earlier Valuation Ruling dated 24-4-2008. The transaction values under Section 25(5) & (6) could not be relied upon since no change in the declared values are seen for the last three years.

3. In order to determine fair customs values, next method of valuation, as envisaged under Section 25(7) was adopted. Accordingly, market enquiry was conducted and found that there were two major varieties of Interlining

Material (Buckram) i.e. White and Black, available in the market and their selling prices also differ. White Buckram was found relatively cheap as compared to the Black Buckram. After working out the market prices, the following Customs Values of subject goods are hereby determined under Section 25(7) of the Customs Act, 1969 :-

S.No.	H.S. Code	Description	Origin	C& Value
1.	5901.1000	Interlining Material (Buckram) Black	South Korea	US\$ 3.62/Kg
	5901.9010		China	US\$ 3.12/Kg
	5901.9090		Singapore	US\$ 3.21/Kg
2.		Interlining Material (Buckram) White	South Korea	US\$ 3.51/Kg
			China	US\$ 2.96/Kg
			Singapore	US\$ 3.12/Kg

4. The above values are hereby determined under Section 25A of the Customs Act, 1969. All the Customs Collectorates are advised to finalize the assessment on the values mentioned above. However, if the invoice value is higher than the value in this ruling, then such higher value shall be adopted for assessment purpose.


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-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Commissioner, LP.Division, RTO-I, (Coordinator, WeBOC RMS Development Team) Custom House, Karachi.
9. 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.
10. Chairman (Valuation Committee), ,FFCC&I, Federation House, Karachi.
11. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
13. Guard File.