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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 431

No. Misc /35/2007-II

Dated 16 February, 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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 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/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject: DETERMINATION OF CUSTOMS VALUES OF SHOE ADHESIVE UNDER SECTION 25A OF THE CUSTOMS ACT, 1969 (HS.CODE.3506.9110)

Value of shoe adhesive was determined vide valuation ruling No. 240, dated 31.03.2010, under section 25A of the Customs Act, 1969. Since the said valuation ruling had become old, therefore the same was taken up for revision, up-dation and re-determination of the same in the light of prevailing international prices.

2. Meetings with all stakeholders were fixed for 29.09.2011, 08.10.2011, & 13.12.2011, but no participation was made by importers except in one meeting. However, in the said meeting too they did not give their view point in respect of the current values. The local manufacturer made their submissions and provided Quotation of International Supplier/ Manufacturer of shoe adhesive of Far East origin which were found in the range of US\$ 2.33/kg to US\$ 3.20/kg (in Tin Pack).

3. The relevant import data was also analyzed under section 25(5)&(6) of the Customs Act, 1969, which revealed that the prices of the shoe adhesive have gone up in the international market and the import prices were in the range of US\$ 1.85 to US\$ 2.37/kg. Keeping in view the above prices, the value of Shoe Adhesive has been determined under section 25(9) read with section 25(5) & (6) of the Customs Act, 1969 as under:-



S.No	HS code	Description	Origins	Customs values
1	2	3	4	5
1	3506.9110	Shoe adhesive	Indonesia, UAE, Malaysia, Taiwan, China, Thailand, Korea, India Italy, France	US\$ 2.04/kg US\$2.60/kg

Note: 10% discount may be allowed on goods imported in Drum packing.

4. Accordingly, these values are hereby determined under section 25A of the Customs Act, 1969. All the Customs Collectorate are advised to finalize assessment of subject goods on the value determined above. However, if the invoice value is higher, then such higher values shall be adopted for assessment purpose in terms of section 25 of the Customs Act, 1969.


 MUHAMMAD TAHIR
 DIRECTOR

Distribution:

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 Director (Development) WeBOC Project, 11th floor, 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), FPCC&I, Federation House, Karachi.
11. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
12. Pakistan Chemicals & Dyes Merchants Association (PCDMA), Karachi.
13. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
14. Guard File.