

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

No. Misc/07/2010-IB

Dated 17 February 2012

RULING U/S 25A NO. 433

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF FOAM CUPS (HS 3924.1000) UNDER SECTION 25A OF THE CUSTOMS ACT 1969



Valuation of Foam Cups was determined vide Valuation Ruling No. 317, dated 16-05-2011. 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 in the wake of complaint lodged by local manufacturers vide letter dated 11-08-2011, against the alleged under invoicing in the importation of cited goods.

2. Accordingly, meetings were fixed for 25-10-2011, 28-11-2011 & 09-02-2012, which were attended by the representatives of importers and other stakeholders. During the meetings, importers insisted on the acceptance of their declared values but no supporting document was provided in support of their contention. Import data was analyzed under section 25(5) & (6) of the Customs Act, 1969, which showed that the declared prices were substantially low in comparison to prevailing market prices. Market enquiry conducted under section 25(7) of the Customs Act, 1969, transpired prices of Foam Cups in the range of US\$3.09/kg to US\$3.74/kg. Based upon these findings, customs values of Foam Cups 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.	3924.1000	Foam Cups	Kuwait, UAE, Saudi Arabia, China	US\$3.09/kg
			Malaysia, Indonesia, Thailand	US\$3.40/kg
			All other origins	US\$3.74/kg

3. 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. 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 JALEEL)  
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 Director (Development), WeBOC Project, 11<sup>th</sup> floor, Custom House, 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.