



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,
The Collectors of Customs, Model Customs Collectorates (Appraisement / PaCCS/Port
Qasim/Preventive), Karachi / Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /
Hyderabad / Quetta / Peshawar / Gawadar

DETERMINATION OF CUSTOMS VALUE OF STATIONARY TAPE
UNDER SECTION 25-A OF CUSTOMS ACT, 1969

(VALUATION RULING NO. 519/2012)

No. Misc/27/2012-II

Dated: 28th, December, 2012

In exercise of the powers conferred under Section 25A of the Customs Act, 1969,
the customs Values of Stationary Tape are determined as follows :-

- 1. Description of the valuation issue -** After receipt complaint regarding under invoicing on import of Stationary Tape and for determination of customs value under Section 25A. This prompted an exercise to determine the customs value of Stationary Tape.
- 2. Methodology adopted to determine customs values -** Valuation methods given in Section 25 of the Customs Act, 1969, were examined to ascertain which methods were applicable to the valuation issue in hand in terms of Section 25A(1) of the Act. Transactional value method provided in Section 25 (1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25 (2) was not available. Identical / similar goods value methods provided in section 25(5) and (6) were examined for applicability to the valuation issue in the instant case. These methods furnished unreliable values and were not found applicable. Computed Value Method as provided in Section 25(8) applied for valuation of the aforesaid goods.
- 3. Evidence used to determine customs values -** The valuation of the aforesaid goods was examined with reference to the applicability of the provisions of section 25 of the Customs Act, 1969. While considering the same as explained in the above para, it was observed that the valuation of Self adhesive OPP/BOPP packing tape jumbo roll was decided vide Valuation Ruling No 486 dated 02-11-2012, at US\$1.91/kg. Since the instant goods namely Stationery Tape being a



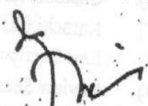
finished product/commodity for direct marketing should obviously be higher than its primary form/base price of jumbo rolls. Accordingly, it was deemed appropriate to consider 10 percent value addition to the price of jumbo roll as prevalent in the international market. Evidence furnished by the application of the aforesaid identical / similar goods value method was also used to determine the following customs values for Stationery Tape.

4. **Customs values for Stationary Tape** - The Stationary Tape *hereinafter specified* shall be assessed to duty / taxes on the customs values given against them in the table below :-

S. No.	Description of goods	PCT.Code	Proposed PCT for WeBOC	Origin	Customs Values
(1)	(2)	(4)	(5)	(6)	(7)
1	Stationary Tape	3919.9010 3919.9090	3919.9010.1900 3919.9090.2900	All origin	US\$ 2.10/ Kg

5. **Validity of this Valuation Ruling.** The values determined in this Ruling shall continue to be the applicable customs values for relevant goods till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the ruling. *In cases where declared values are more than the customs value determined in the ruling, the differential between air freight and sea freight, when taken into account, raises the customs values above those determined in this ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969.*

6. **Remedies against this Valuation Ruling.** The Customs Act, 1969, provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellant Tribunal under section 194-A (1) (e) of the Customs Act, 1969.


 (DR.ZULFIQAR AHMED MALIK)
 DIRECTOR

Copy for information to :-

1. S.A TO Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R, Islamabad.



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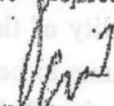
No.Misc/27/2012-II

Dated / 2 - 04 - 2013

The Collectors of Customs, Model Customs Collectarates (Appraisement/ PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore (Appraisement)/Lahore (Preventive)/ Sambril/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar/ Gawadar/ Gilgit.

CORRIGENDUM

In the Valuation Ruling No.519/2012 dated 28.12.2012, issued in terms of Section 25A of the Customs Act, 1969, vide file No. Misc/27/2012-II, relating to import of Stationary Tape, the PCT heading in Column No. (4) & proposed PCF for Weboc in column no. (5) may be read as "3919.1030 and 3919.1030.1010" respectively.


(MULLAH AHMAD JAVED GHANI)
DIRECTOR

Copy for information to :-

- 1) S.A. to Chairman, F.B.R., Islamabad.
- 2) Member (Customs), F.B.R., Islamabad.
- 3) Director General, Customs Valuation, Custom House, Karachi.
- 4) Chief Collector of Customs (Appraisement), South, Custom House, Karachi.
- 5) Chief Collector of Customs (Enforcement), South, Custom House, Karachi.
- 6) Chief Collector of Customs (Central), Custom House, Lahore.
- 7) Chief Collector of Customs (North), Custom House, Islamabad.
- 8) Director General, Intelligence and Investigation, Islamabad.
- 9) Director General, Post Clearance Audit, Islamabad.
- 10) Director General Internal Audit, (Customs), Islamabad.
- 11) Directors, Intelligence & Investigation, Karachi/Lahore/Islamabad/Peshawar/Gawadar/Faisalabad.
- 12) The Project Director Weboc, 11th Floor, Custom House, Karachi.
- 13) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & Weboc database on the date of issue of this ruling.
- 14) Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 15) Chairman (Valuation Committee), KCC&I, Awan-e-Tijarat Road, Karachi.
- 16) Customs Revenue Audit, 8th floor, Custom House, Karachi.
- 17) Karachi Customs Agents Group, Bohri Road, Karachi.
- 18) Law Section, Customs Valuation, Custom House, Karachi.
- 19) Review Section, Custom Valuation, Karachi.
- 20) Guard File.