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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To

The Collectors of Customs, Model Customs Collectorate (Appraisement / PaCCS/Port Qasim / Preventive), Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

DETERMINATION OF CUSTOMS VALUE OF TEXTILE PRINTING THICKENER UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.564 / 2013)

No.Misc/12/2010-I

Dated: 2nd July, 2013

In exercise of the powers conferred under section 25A of the Customs Act, 1969, customs values of Textile Printing Thickener are determined as follows :-

1. **Background of the issue** - A reference vide letter No. KCCI-P/CUS/VAL/2013/14546 dated 16-05-2013 was received from the Karachi Chamber of Commerce & Industry wherein the Chamber requested for issuance of valuation ruling for the Textile Printing Thickener (H.S.Code 1302.3900). This prompted an exercise to determine the customs values for imported Textile Printing Thickener.
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 at hand to determine the customs values under section 25A 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) & (6) were examined as reference values. The Deductive Value Method was applied to determine the customs values under section 25(7) of the Customs Act but the subject goods i.e. Textile Printing Thickener, were not available in local market being industrial concern. Computed Value Method as provided in section 25(8) could not be applied for valuation as the manufacturers' costs of producing the goods in question in the country of exportation were not available. Thus the values of instant goods were determined through Fall Back Method under section 25(9) of the Customs Act, 1969. Meeting was held with the stakeholders on 05-06-2013. Evidence of valuation furnished by the application of Deductive Value Method was considered to determine the customs values of Textile Printing Thickener.



3. Customs values for Textile Printing Thickener - The Textile Printing Thickener *hereinafter specified* shall be assessed to duty /taxes on the customs values mentioned against them in the table below:-

S.No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Determined Customs Values US\$
(1)	(2)	(3)	(4)	(5)	(6)
		1302.3900			
(i)	Prothic PST, Textile Printing Thickener,	1302.3900	1302.3900.1100	India	US\$ 0.65/Kg
(ii)	Prothic CW8, Textile Printing Thickener,		1302.3900.1200	India	US\$ 0.60/Kg



4. Validity of Valuation Ruling - The customs values determined in this Ruling shall continue to be the applicable customs values for the aforementioned 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 concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969. Moreover, in case of consignments imported by air, if 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.*

5. 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.

(Muhammad Javed Ghani)
Director

Copy for information to :-

- 1: S.A TO Chairman, F.B.R., Islamabad.