



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUE OF AMMONIUM BI CARBONATE
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.580 / 2013)

No. Misc/13/2013-II

Dated: September 13, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs value of Ammonium Bi Carbonate is determined as follows:-

- Description of the valuation issue:** Upon receipt of a reference from Model Customs Collectorate Appraisement (East), Karachi, an exercise to determine the customs values of Ammonium Bi Carbonate and to reflect the current price trend in the international markets was undertaken.
- Method adopted to determine Customs value:** The valuation methods provided in section 25 of the Customs Act, 1969, were followed. Transaction value method as laid down vide sub-section (1) of section 25 was found inapplicable due to non-availability of sufficient information required for determining the Customs value under the law. Identical / Similar goods Valuation Method as provided in section 25(5) & (6) of the Customs Act was found applicable and was followed to determine Customs value of Ammonium Bi Carbonate in this case.
- Evidence used to determine Customs values:** Meeting was held on 28-08-2013 with the members of stakeholders including PCDMA.
- Customs value for Ammonium Bi Carbonate :** Ammonium Bi Carbonate *hereinafter specified* shall be assessed to duty / taxes at the following customs value :-

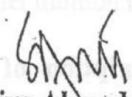


Description of goods	PCT Heading	WeBOC PCT Heading	Origin	Customs Value (C&F) US\$ / Kg
(2)	(3)	(4)	(5)	(6)
Ammonium Bi Carbonate	2836.9930	2836.9930.1000	China	0.24

- In cases where declared/ Transaction values are higher than the Customs value determined in this Ruling, the assessing officers shall apply those values in terms of sub-section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take

into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

6. **Validity of this Valuation Ruling :** The value determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of sub-section (1) or (3) of section 25 of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling :** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the value given in the Ruling is applied by the concerned staff without fail.


(Suraiya Ahmed Butt)
Director

Copy 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, South (Appraisalment), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), 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/ Quetta/ Peshawar/ 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, Aiwani-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.