



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorate (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 "PE TARPAULIN"
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO- 584 / 2013)

No. Misc/14/2012-IV

Dated: September 30th , 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of "PE Tarpaulin" are determined as follows:-

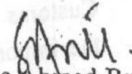
1. **Description of the valuation issue:** The Customs value of Tarpaulin was determined under Section 25-A vide Valuation Ruling No.474 dated 28-09-2012. It was contested by a number of importers who filed review applications under Section 25-D which were disallowed for technical reasons and on law points. The Director General, however, directed to examine their contentions under the law and on merit and associate them during exercise for determining revised Customs value. Accordingly the importers were associated during the aforesaid exercise but they failed to submit valid and legally maintainable import documents to substantiate their view point. A complaint by local manufacturers was also received in the Directorate General of Customs Valuation to the effect that the subject goods were being under-invoiced by the importers, causing revenue losses. This prompted an investigation to determine Customs value of imported "PE Tarpaulin".
2. **Method adopted to determine Customs value:** To determine the Customs value, methods given in section 25 of the Customs Act, 1969, were followed. Transaction value method provided in sub-section (1) of section 25 was found inapplicable because sufficient information was not available. Identical / similar goods value methods provided in sub-section (5) & (6) of section 25 ibid were also not found applicable for determination of the customs values due to unreliable and variable values. Deductive value method could not be followed. Computed value method provided in section 25(8) was not applicable; therefore Customs value of 'PE Tarpaulin' was determined under sub-section (9) of section 25 in the instant case.
3. **Evidence used to determine Customs values:** Meetings were held with the stakeholders on 24-06-2013, 22-07-2013 & 24-09-2013.
4. **Customs value for PE Tarpaulin:** PE Tarpaulin *hereinafter specified* shall be assessed to duty / taxes at the following customs values :-



S. No.	Description of Goods	PCT Heading	WeBOC PCT Heading	Origin	Customs Value (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	PE Tarpaulin	6306.1210	6306.1210.1100	China	2.50
2	PE Tarpaulin	6306.1210	6306.1210.1200	Korea	2.65
3	PE Tarpaulin	6306.1210	6306.1210.1300	Vietnam	2.50

5. In case 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. *This ruling supersedes Valuation Ruling No.474, dated 28-09-2012.*
9. 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 (Appraisal), 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 and deleting valuation ruling No. 474 dated 28.09.2013 on the date of issue of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwana-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.