



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 DISPOSABLE PLASTIC
ARTICLES INCLUDING PP JELLY CUPS UNDER SECTION 25-A OF THE
CUSTOMS ACT, 1969

(VALUATION RULING NO.597 / 2013)

No.Misc/14/2013-II

Dated: 24th October, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs value of Disposable Plastic Articles including PP Jelly Cups is determined as follows:

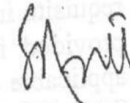
1. **Description of the valuation issue:** Upon receipt of a reference received from Model Customs Collectorate Appraisement (East), Karachi, vide letter No.MCC/Misc/249/2013-R&D, dated 05-08-2013, an exercise to determine the Customs values of Disposable Plastic Articles including PP Jelly Cups, was undertaken under section 25-A of the Customs Act, 1969.
2. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Sub-Section (1) of Section 25 ibid was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Sub-Section (5) & (6) of Section 25 ibid were also not found applicable due to unreliable and variable values. Market enquiry in terms of Sub-Section (7) of Section 25 was conducted. The costing of raw material was also taken into consideration. Consequently, Sub-Section (7) Section 25 of the Customs Act, 1969 read with Sub-Section (9) of Section 25 ibid was adopted to determine Custom values for Disposable Plastic articles including PP Jelly Cups.
3. **Stakeholders' participation in determination of Customs values:** Meetings were held on 24-09-2013 and 09-10-2013 with stakeholders including the importers and local manufacturers, representative of FPCCI to discuss the current international values of Disposable Plastic Articles including PP Jelly Cups.
4. **Customs values:** Disposable Plastic Articles including PP Jelly Cups of all origins *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values :-



Description of goods	PCT Heading	WEOC PCT Heading	Customs Value (C&F) US\$ /Kg.
(1)	(2)	(3)	(4)
Disposable plastic boxes, cases,	3923.1000	3923.1000.1000	2.35
containers, bowls, poly	3923.3010	3923.3010.1000	
propylene Jelly cups	3923.3090	3923.3090.1000	
and similar articles	3923.5000	3923.5000.1000	
including plastic	3923.9090	3923.9090.1000	
disposable household	3924.1000	3924.1000.2000	
articles	3924.9000	3924.9000.2000	

*if the above mentioned items are imported in printed form, US\$ 0.1/Kg shall be added to the Customs value (C&F) determined in column no.4.

5. In cases where declared values are higher than the Customs value determined in this Ruling, the assessing officer 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 airfreight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25 of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling:** A review 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 values given in the Ruling are applied by the concerned staff without fail.



(Suraiya Ahmed Butt)
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, 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.