



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

**DETERMINATION OF CUSTOMS VALUES OF SODIUM LAURYL ETHER SULPHATE
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.642 / 2014)

No.Misc/02/2014-II

Dated: March 05th, 2014

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs values of Sodium Lauryl Ether Sulphate are determined as follows :-

- Background of the valuation issue :** It was brought to the notice of this Directorate General that Sodium Lauryl Ether Sulphate was being imported at underinvoiced values mostly from China. Therefore, an exercise for determination of Customs values of Sodium Lauryl Ether Sulphate was initiated under Section 25A of the Customs Act, 1969.
- Method adopted to determine Customs values :** Valuation methods given in Section 25 of the Customs Act, 1969 were applied to address the valuation issue at hand. Transaction value method under Sub-Section (1) of Section 25 of the Act *ibid* was found inapplicable because the requisite information under the law was not available. Identical/similar goods valuation method under Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969 provided some reference values. Market inquiry as provided under Sub-Section (7) of Section 25 *ibid* was also conducted. Consequently Fall Back Method under Sub-Section (9) of Section 25 of the Customs Act, 1969 was applied to arrive at the assessable Customs values.
- Stakeholders participation in determination of values :** Meetings were convened on 17-01-2014 and 27-01-2014. M/s.Tufail Chemical & Surfactants (Pvt) Ltd. Karachi, Pakistan Chemicals & Dyes Merchants Association, Karachi (PCDMA), Importers, alongwith members of FPCCI & KCC&I participated and gave their views regarding valuation of Sodium Lauryl Ether Sulphate. Pakistan Chemicals & Dyes Merchants Association and FPCC&I vide letters dated 11-02-2014 and 14-02-2014 respectively also made recommendations regarding valuation of subject goods.
- Customs values for Sodium Lauryl Ether Sulphate :** Sodium Lauryl Ether Sulphate *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values :-

| S.No. | Description of Goods | PCT Code | Proposed PCT for WeBOC | Origin | Customs Values (C&F) USS / KG |
|-------|------------------------------|-----------|------------------------|-------------------|-------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1. | Sodium Lauryl Ether Sulphate | 3402.1190 | 3402.1190.1000 | China | 1.00 |
| 2. | Sodium Lauryl Ether Sulphate | 3402.1190 | 3402.1190.1100 | India | 1.20 |
| 3. | Sodium Lauryl Ether Sulphate | 3402.1190 | 3402.1190.1200 | All Other Origins | 1.25 |



5. In cases where declared 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 values 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-A of the Customs Act, 1969.
7. **Revision 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 values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.


 (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 (Appraisement), 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. Additional Director, Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st floor, Custom House, Karachi.
23. Guard File.