



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  
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The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim/ Preventive), Karachi / Lahore ( Appraisement / Preventive) / Multan/ Islamabad/ Sambrial (Sialkot)/ Faisalabad /Hyderabad / Quetta/ Peshawar/Gawadar/ Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUES OF MENTHOL CRYSTAL  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.650 / 2014)

No. Misc/6/2010-II (Part-III)

Dated: March 26, 2014

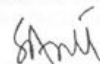
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Menthol Crystal are determined as follows : -

- Description of the valuation issue:** The Customs values of Menthol Crystal were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.520/2012 dated 28-12-2012. The Revision Application was rejected by the Director General. Later the Appellate Tribunal on December 02, 2013 set aside the Ruling No.520/2012 as well as the Order of Review to the extent of value determined for menthol crystal of China origin. The exercise to determine the Valuation of Menthol Crystal was initiated again for determination of Customs values keeping in view the Honourable Appellate Tribunal's directions.
- 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 required information under the law was not available. Identical and similar goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variation and suppressed declarations the same could not be relied upon. In the sequential order this office then resorted to conduct a market inquiry. Under this valuation method as well only partial information could be collected through deductive value method. Computed value method provided in Sub-Section (8) of Section 25 was not applicable as the requisite information related to the raw materials of the exporting countries was not available. 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 with stakeholders were convened for 11-12-2013, 10-02-2014 and 18-03-2014.
- Customs values for Menthol Crystal:** Menthol Crystal of China, India and other origins *hereinafter specified* shall be assessed to duty / taxes on the customs values given against them in the Table below : -

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Determined Customs Values(C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Menthol Crystal	2906.1100	2906.1100.1000	China	18.00
02.	Menthol Crystal	2906.1100	2906.1100.1100	India	17.00
03.	Menthol Crystal	2906.1100	2906.1100.1200	Others	30.00



5. 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 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-A 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, 7<sup>th</sup> 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.
9. **This Valuation Ruling Supersedes Valuation Ruling No.520/2012 dated 28-12-2012.**

  
 ( 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.
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, 11<sup>th</sup> 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 and deleting the Valuation Ruling No.520/2012 dated 28-12-2012, 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, 8<sup>th</sup> Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 1<sup>st</sup> floor, Custom House, Karachi.
23. Guard File.