



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)/ Multan/ Islamabad/ Sambrial (Sialkot)/ Faisalabad /Hyderabad / Quetta/ Peshawar/Gawadar/ Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUES OF CAUSTIC SODA FLAKES
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.654 / 2014

No. Misc/01/2008-II

Dated: March 27, 2014

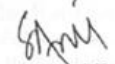
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Caustic Soda Flakes are determined as follows :-

1. **Description of the valuation issue:** The Customs values of Caustic Soda Flakes were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.217/2010 dated 03-02-2010. The exercise to determine the Customs values of the said goods was initiated to reflect their current price trend.
2. **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.
3. **Stakeholders' participation in determination of values:** Meetings with stakeholders were convened for 25-02-2013, 06-06-2013 and 18-03-2014, relevant stakeholders attended the meeting.
4. **Customs values for Caustic Soda Flakes:** Caustic Soda Flakes of Saudi Arabia, Iran, Kuwait, other than Middle East, Taiwan, Korea, Japan China, Other than Far Eastern countries and Europe *hereinafter specified* shall be assessed to duty / taxes on the customs values given against them in the Table below :-



S.NO.	Description	PCT	Proposed PCT for WeBOC	Origin	Determined Customs Values(C&F) US\$/ Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Sodium Hydroxide (Caustic Soda Flakes)	2815.1100	2815.1100.1000	Saudi Arabia	0.47
02.	---- do ----	2815.1100	2815.1100.1100	Iran	0.45
03.	---- do ----	2815.1100	2815.1100.1200	Kuwait	0.42
04.	---- do ----	2815.1100	2815.1100.1300	Other than Middle East Countries	0.40
05.	---- do ----	2815.1100	2815.1100.1400	Taiwan	0.45
06.	---- do ----	2815.1100	2815.1100.1500	Korea	0.45
07.	---- do ----	2815.1100	2815.1100.1600	Japan	0.57
08.	---- do ----	2815.1100	2815.1100.1700	China	0.44
09.	---- do ----	2815.1100	2815.1100.1800	Other than Far Eastern Countries	0.49
10.	---- do ----	2815.1100	2815.1100.1900	Europe	5.40
11.	Sodium Hydroxide (Caustic Soda CH6 Oval Shape)	2815.1100	2815.1100.2000	Japan	2.68

5. In cases where declared/ transaction values are higher than the Customs values 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 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-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, 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.
9. *This Valuation Ruling Supersedes Valuation Ruling No.217/2010 dated 03-02-2010.*


 (Suraiya Ahmed Butt)
 Director

Copy for information to :-

1. S.A. to Chairman, F.B.R., Islamabad.