



**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**CUSTOM HOUSE KARACHI**

\*\*\*\*\*

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

**DETERMINATION OF CUSTOMS VALUES OF METHYLENE CHLORIDE**  
**UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO.679 / 2014)**

No.1/07/2013-II

Dated: 21- 07-2014


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

1. **Background of the valuation issue :** The Customs values of Methylene Chloride were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.629/2013, dated 24-12-2013. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of the subject goods afresh was taken up.
2. **Method adopted to determine Customs values :** The valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method as laid down vide Sub-Section (1) of Section 25 ibid was found inapplicable due to non-availability of the required information as per law. Identical and similar goods valuation methods as provided under Sub-Sections (5) & (6) provided same reference values. Market enquiry as provided under Sub-Section (7) of Section 25 of the Customs Act, 1969, was also conducted. Since the manufacturers' costs of producing the goods in question in the country of exportation were not available, Computed Value Method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. Consequently, Fall Back Method under Section 25(9) ibid was applied to arrive at the Customs value of Methylene Chloride.
3. **Stakeholders' participation in determination of value:** Meetings were held with stakeholders on 3-7-2014 including representatives of FPCC&I & PCDMA to discuss the current international values of Methylene Chloride.
4. **Customs values for Methylene Chloride -** Methylene Chloride *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 (US\$ per MT)
(1)	(2)	(3)	(4)	(5)	(6)
01.	Methylene Chloride	2903.1200	2903.1200.1000	U.K.	665
		2903.1200	2903.1200.1100	Japan	620
		2903.1200	2903.1200.1200	Russia	610
		2903.1200	2903.1200.1300	All other Origins	650



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 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. **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 may kindly be brought to the notice of Directorate General immediately.
9. **This Ruling supersedes Valuation Ruling No.629/2013, dated 24-12-2013.**

  
( 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 (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-FBR, Islamabad.
9. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
10. Director General, Post Clearance Audit (PCA), Islamabad.
11. Director General Internal Audit, (Customs), Islamabad.
12. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
13. The Project Director, WeBOC, 11<sup>th</sup> Floor, Custom House, Karachi.
14. Director, Directorate of Customs Valuation (Camp Office), Lahore.
15. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting the Valuation Ruling No.629/2013, dated 24-12-2013, on the date of issue of this Ruling.
16. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
17. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
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, Appraisal, 151 floor, Custom House, Karachi.
23. Guard File.