



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

**DETERMINATION OF CUSTOMS VALUES OF SILICON SEALANT  
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 766/2015)

No. Misc/02/2008-II/8062

Dated: January 14, 2015

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

- Background of the issue:** Valuation of Silicone Sealant was determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 435 dated 25-02-2012. Since the said ruling was considerably old and needed up-dation as per current international price. Moreover, importers have been agitating against higher fixation of values in the said Ruling, therefore, the same was taken up for fresh determination of values. For this purpose meetings were held with different stakeholders.
- Method adopted to determine Customs values:** The Valuation methods given in Section 25 of the Customs Act, 1969 were followed. The transaction value method under Sub-Section (1) of Section 25 ibid was found inapplicable because of non-availability of sufficient information. Identical / similar goods valuation methods provided in Sub-Section (5) and (6) of Section 25 could not be solely relied as there were considerable variations in declarations. Market survey was also conducted under section 25(7) of the Customs Act, 1969. Different stakeholders were invited for their input as well. All the information gathered was analyzed and valuation ruling was issued under section 25(9) of the Customs Act, 1969.
- Stakeholders' participation in determination of Customs values:** Meetings were fixed with different stakeholders including representatives of FPCCI & KCCI on 13-11-2014 and 03-12-2014 to obtain stakeholders views on valuation of Silicon Sealant.
- Customs values for Silicon Sealant:** Silicon Sealant *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\$
(1)	(2)	(3)	(4)	(5)	(6)
1	Silicone Sealant (Retail packing: in Catridges; approx 300ml~ 320ml)	3214.9010	3214.9010.1000	China / Malaysia	3.25/Kg



2	Silicone Sealant (Retail packing: in Cartridges; approx 300ml~ 320ml)	3214.9010	3214.9010.1100	All other origins	4.50/Kg
3	Silicone Sealant (Retail packing: in sausage shape packing: Approx 590ml~620ml )	3214.9010	3214.9010.1200	China / Malaysia	2.45/Kg
4	Silicone Sealant (Retail packing: in sausage shape packing: Approx 590ml~620ml )	3214.9010	3214.9010.1300	All other origins	3.80/Kg
5	Silicone Sealant (in drum packing)	3214.9010	3214.9010.1400	China / Malaysia	2.00/Kg
6	Silicone Sealant (in drum packing)	3214.9010	3214.9010.1500	All other origins	3.00/Kg

5. In cases where declared / transaction values are higher than the Customs values 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 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 25D 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 are applied by the concerned staff without fail. If there are any anomalies identified, the same be kindly be brought to the notice of this Directorate for immediate redressal.

c/c (Abdul Rashid Sheikh )  
Director

Copy for information to :-

1. S.A to the 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.