



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

DETERMINATION OF CUSTOM VALUES OF MOSQUITO COIL & AEROSOL
INSECTICIDE SPRAY UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 846 2016)

No.Misc/15/2009-11-B

8988

Dated: May-05-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Mosquito Coil & Aerosol Insecticide Spray are determined as follows :-

2. **Background of the valuation issue:** Since the earlier customs values of Mosquito Coil & Aerosol Insecticide Spray were determined more than three and half years ago through Valuation Ruling No.714/2015, dated 02-02-2015, a re-determination of customs values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the customs values of Mosquito Coil & Aerosol Insecticide Spray.

3. **Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were adopted and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because it is generally known to all that majority of invoices produced at import stage are manipulated / fabricated and hence the requisite information required under the law was not available to arrive at the correct transactional value. Identical and similar-goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined sequentially for applicability to determine Customs value of subject goods, this data provided some references however, it was found that the same could not be solely relied upon due to absence of absolute demonstratable evidence of qualities, commercial levels etc. and also it was observed that importers usually provide misleading descriptions while declaring their imports, as other types and varieties of similar goods to avoid the valuation ruling. Information available was hence found inappropriate. In line with the statutory sequential order of section 25, this office then conducted a market enquiry using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969. Consequently, the method provided under section 25(7) of the



Customs Act, 1969 was applied and relied upon to derive at and determine assessable customs values of Mosquito Coil & Aerosol Insecticide Spray in this case.

4. **Stakeholders' participation in determination of Customs values:** Meetings were scheduled on 20-04-2016, which was attended by commercial importers as well as Mosquito Coil & Aerosol Insecticide Spray Importers and representatives of various clearance Collect orates.

5. **Customs values for Mosquito Coil & Aerosol Insecticide Spray:** Mosquito Coil & Aerosol Insecticide Spray here in after specified shall be assessed to duty / taxes at the following Customs Values:-

S.NO.	Description Of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F)US\$/KG
(1)	(2)	(3)	(4)	(5)	(6)
01.	Power Plus, KinExtra Power, King Blacky, Kingtox, Metro, Tiger, 123, Double A+D, Mosfly, Siyo, Lark Red Killer, Lark, Black Hit, Moskill, Sogo, Faster Black Cobra, Cobra, Amorish, Detox, Rocket, Ezee Nights, Zap, Tyfon, Classic, Super sonic, Maxx, Adore, Kwik and Fighter (Finished in retail packing)	3808.9110	3808.9110.1000	All Origins	0.85
02.	Other Brands (other than Multinational Brands)	3808.9110	3808.9110.1100	All Origins	1.00
03.	Mosquito Coil without Insecticide Spray and Packing in bulk (other than Multinational Brands)	3808.9110	3808.9110.1200	All Origins	0.75
AEROSOL INSECTICIDE SPRAY					
04.	Kingtox	3808.9110	3808.9110.1300	All Origins	1.30
05.	Power Plus /Cobra/HIT/Black Snake/ Tyfon.	3808.9110	3808.9110.1400	All Origins	1.20
06.	Mos Kill / Fighter/ Tiger/ Silver / 123 / Osaka / Lark /Black Hit / King / Rop and Black Attacker Python/Harmony Attacker / Every night / Magic / Total Tox / Kwick / Alladin / Superhit / Sogo/ KILLTOX/ Royal Tox / Ezee Nights/Zap/Faster Black Cobra / Detox / Amorish And Perfect	3808.9110	3808.9110.1500	All Origins	1.00
07.	Other Brands	3808.9110	3808.9110.1600	All Origins	1.25



6. 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. The Customs Values determined in the ruling are for the descriptions and specification as mentioned herein. HS Codes are mentioned for illustrative Purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classification after fulfilling requisite formalities relating to importability or any other certifications required thereon

7. **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-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

8. **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 of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9. 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.

10. *This ruling supersedes Valuation Ruling No714 / 2015, dated 02-02-2015.*


(Dr. Wasif Ali Memon)

Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.