

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc /06/2008-VIIA

October, ~~28~~ 2009

The Collector of Customs, (MCC Appraisement/Preventive/ MCC (PaCCS) & Port Muhammad Bin Qasim, Karachi/Lahore/Islamabad/Faisalabad/Multan/Sambrial Sialkot/Hyderabad/Quetta/Peshawar.

Subject:- Determination of Customs Value of CD-R/DVD-R under Section 25A of the Customs Act, 1969.

The Valuation Ruling No. Misc/06/2008VIIA/1107 dated 16-02-2008, in respect of CD-R-DVD-R was issued after investigation on the complaint of local manufacturers namely M/s Oyster Technologies Pvt Ltd, Karachi. Since the aforesaid ruling was more than 90 days old, the case was taken up for determination of value afresh.

2. Meeting of all stakeholders was held on 07-10-2009 for determination of the Customs values of CD-R-DVD-R which was attended by the importers, local manufacturers and representatives of trade bodies. During the meeting, it was stated by the importers that the prices were declining in the international market as well as local market which can be verified from local market and may be revised accordingly.

3. For determination of value, application of valuation methods defined under Section 25 of the Customs Act 1969 was considered in sequential manner. Analysis of the data of transaction value has shown that the same were not being accepted for the assessment purposes in the presence of values notified under Section 25A of the Customs Act, 1969. Therefore, the method of valuation defined under Section 25(1) of the Customs Act, 1969 was not relevant for consideration. As regards the provisions under identical and similar goods method as envisaged under Section 25 (5) & (6) of the Customs Act, 1969, the values reflected in the relevant data are indicative of downward price variation, which has been taken into account for application in the subject matter. The verification obtained from the market in terms of section 25(7) has also supported the afore stated declining price trend. On this



basis, following Customs values of CD-R-DVD-R have accordingly been determined under section 25(9) of the Customs Act, 1969 and are notified under Section 25-A of the Customs Act, 1969, for implementation:-

S.No.	Description	I.I.S.Code	Origin	Customs Value u/s 25A
1	Blank CD-R in Spindle	8523.4050	China	US\$0.065/pc
2	Blank CD-R in Spindle	8523.4050	All origins excluding China	US\$0.09/pc
3	Blank DVD-R in Spindle	8523.4060	China	US\$0.09/pc
4	Blank DVD-R in Spindle	8523.4060	All origins excluding China	US\$0.14/pc

Note : If the goods are imported in single jewel box (Plastic casing), US\$0.10/pc shall be added in the determined value.

5. All the Collectorates of Customs are advised to ensure the assessment of subject goods as per the above determined Customs value.

6. These values shall remain valid until its revision is conveyed. However, if the invoice/declared value is higher such higher value shall be applied.

(MUHAMMAD IBRAHIM VIGHIO)
DIRECTOR

Copy for information to:-

1. Member Customs, FBR, Islamabad.
2. S.A to the Chairman, FBR, Islamabad.
3. Chief Collector of Customs, (North/(South), Karachi/Lahore.
4. Director General, Intelligence & Investigation, Islamabad.
5. Director General of Customs Valuation, Karachi.
6. Director General of Post Clearance Audit, Karachi.
7. Director, Intelligence & Investigation, Karachi/Lahore/Islamabad.
8. The Federation of Chamber of Commerce & Industry, Karachi.
9. Chamber of Commerce & Industry, Aiwane-Tijarat Road, Karachi.
10. Karachi Custom House Agents Group, Karachi.
11. Guard File.