



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

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

**Determination Of Customs Values of Latex Rubber Threads**  
**Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1409 / 2019)

C. No. DG/VDB/REF/Val/52/2016-III

2598

Dated: 8<sup>th</sup> November, 2019

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

**2- Background of the valuation issue:** The customs values of Latex Rubber Threads were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1275/2018 dated 27-03-2018. However, representations were received from importers and manufactures for revision and rationalization of the existing Valuation Ruling in the light of transactional values prevailing in the international market. Accordingly, an exercise was initiated to determine the values of said items under Section 25-A of the Customs Act, 1969.



**3- Stakeholders' participation in determination of Customs values:** Several meetings with the stakeholders were called with last meeting held on 02-10-2019. The stakeholders were requested to furnish the following documents before or during the course of above said meetings:-

- i. Invoices of imports during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate documents.

**4-** The meetings were attended by the importers who were of the view that there is a huge decline/change in prices in the international market. The importers submitted some documents in support of their claim which have been examined.

**5- Method Adopted to Determine Customs Values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to determine customs value of Latex Rubber Threads. Transaction value method provided in Section 25 (1) was found inapplicable owing to incomplete

description/information. Identical/ similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case. However, data showed variation leading to no definite result. The valuation method under section 25(7) provided some glimpse but without any conclusive findings. Computed value method under section 25(8) could not be applied for valuation of afore-mentioned goods. Consequently, all the data gathered was evaluated and reliance was placed upon sub-section (9) of Section 25 of the Customs Act 1969, for valuation of Latex Rubber Threads.

**6- Customs Values of Latex Rubber Threads:** Latex Rubber Threads, hereinafter specified, shall be assessed to duty/taxes at the following minimum Customs values: -

S. No	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Value (C&F) in US\$/Kg
(1)	(2)	(3)	(4)	(5)	(7)
1	Latex Rubber Threads (30 to 44 counts)	4007.0010 4007.0090	4007.0010.1000	China	2.35
			4007.0090.1000		
4007.0010.1100	Malaysia/ Thailand		2.39		
4007.0090.1100					
2	Latex Rubber Threads (45 to 55 counts)		4007.0010.1200	China	2.43
			4007.0090.1200		
3	Latex Rubber Threads (56 to 63 counts)		4007.0010.1300	Malaysia/ Thailand	2.50
			4007.0090.1300		
4	Latex Rubber Threads (64 to 90 counts)		4007.0010.1400	China	2.50
			4007.0090.1400		
3	Latex Rubber Threads (56 to 63 counts)	4007.0010.1500	Malaysia/ Thailand	2.53	
		4007.0090.1500			
4	Latex Rubber Threads (64 to 90 counts)	4007.0010.1600	China	3.24	
		4007.0090.1600			
4	Latex Rubber Threads (64 to 90 counts)	4007.0010.1700	Malaysia/ Thailand	3.29	
		4007.0090.1700			



**7-** 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 Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined in this Ruling.

**8- Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values 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.

**9- 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, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

**10-** The Collectors of Customs may kindly ensure that the values given in this Valuation 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. Customs values



determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

**11- This ruling supersedes Valuation Ruling No. 1275/2018, dated 27-03-2018.**

  
(Shafique Ahmad Datki)  
Director

Copy for information to:

1. The Member (Customs, Operations), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Chief Collector of Customs, (Enforcement), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, PCA& Internal Audit, Karachi.
10. The Director General, IOCO, Karachi
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. The Webmaster, Federal Board of Revenue, Islamabad.
18. Guard File.