



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

RULING U/S 25-A NO. 292

No. Misc/10/2010-IV/277

Dated 04-02-2011

Note :

- i) *The customs value determined under this Valuation Ruling shall be applicable customs value for assessments of the relevant goods until and unless revised or rescinded by the competent authority.*
- ii) *Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 27B of the Customs Act, 1969, within thirty days from the date of determination of customs value under this ruling.*

Subject : DETERMINATION OF VALUES OF "COPPER TUBE" UNDER SECTION 25 A OF THE CUSTOMS ACT, 1969.

Exercise for determination of customs value of Copper Tubes of different origins under Section 25A of the Customs Act, 1969, was undertaken in the wake of different declared and assessed values and to bring uniformity in assessment as per international prices.

2. Meetings with stakeholders were scheduled on 02-06-2010, 12-07-2010 and 02-11-2010. Only one importer M/s Bismillah Logistic Pvt Ltd, Karachi appeared on 02-06-2010 and submitted written reply requesting therein for issuance of valuation advise of copper tube on the basis of proforma invoice instead of LMB Prices. No one appeared on 12-07-2010 and 02-11-2010.

3. Import data of the relevant period has been examined which reveals prices ranging from US\$ 4.23/Kg to US\$ 8.81/Kg. LMB prices of its raw material i.e. Copper for the period from October, 2010 to December, 2010 shows an average value of US\$ 8.631/Kg which indicates that prices of raw materials are in the range of declared values for finished products which are on lower side. Since declared values are on lower side, value of identical and similar goods as envisaged under Section 25(1), 25(4) & 25(6) could not be relied upon. Market Survey as envisaged under Section 25(7) of the



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Customs Act, 1969, has been conducted and values have been calculated as per prevailing market prices. Calculations on the basis of raw material have also been considered. Keeping in view market prices of finished goods as well as prices of raw materials, following customs values have been determined under Full Cost Method as envisaged under Section 25(9) of the Customs Act, 1969:-

| S.No | P.C.T | DESCRIPTION OF GOODS | ORIGIN | ASSESSABLE VALUES |
|------|-------------------------------------|----------------------|--|-------------------|
| (1) | (2) | (3) | (4) | (5) |
| 01 | 7411.1010 7411.1020 7411.1090 | Copper Tube | China | US\$ 11.77/Kg. |
| 02 | 7411.1010 7411.1020 7411.1090 | Copper Tube | Singapore/ Taiwan/ Korea/ Thailand/ Turkey & U.S.A. | US\$ 12.42/Kg. |

4. The aforesaid Customs Values are hereby notified under Section 25A of the Customs Act, 1969. All the Clearance Collectivities are advised to assess the goods as per the above Customs Values. These values shall remain valid until revised. However, in the event of invoice value / declared value being higher than the determined value, such higher value shall be applied for assessment purpose.

(MUHAMMAD BRAHIM VIGHIO)
DIRECTOR

Admission
10-02-2011
11:11 AM
Ministry of Revenue
Office Secretary
Karachi Customs Agents Association

- The Collectors of Customs, Model Customs Collectivities, Appraisement/ Pa(CS/Port Qasim/Preventive), Karachi/Lahore/Sambrial/Faisalabad/ Multan/Islamabad/ Hyderabad/ Quetta/ Peshawar.
1. SAAs Chairman, Federal Board of Revenue, Islamabad
 2. Member (Customs), Federal Board of Revenue, Islamabad
 3. Chief Collectors of Customs (North/South), Lahore/Karachi
 4. The Director General of Intelligence Investigation-FBR, Islamabad
 5. The Director General of Customs Valuation, Karachi
 6. The Director General of Non Clearance Area, Karachi
 7. The Directors of Intelligence Investigation-FBR, Karachi/Lahore/ Islamabad
 8. The Deputy Director (Ops), Directorate General of Customs Valuation, Karachi for uploading in Owe Customs & Pa(CS) database on the date of issue of this ruling.
 9. Chairman (Valuation Committee), FBR, U&F, Federation House, Karachi
 10. Chairman (Valuation Committee), K&U&F, Awanse-Export Bldg, Karachi
 11. Karachi Customs Agents Group (KCAAG), Bulfo Road, Karachi
 12. Guard File