

Dated 24-05-2011

RULING U/S 25-A NO. 324

Notes:

- i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 25D of the Customs Act, 1969, within(30) thirty days from the date of determination of customs value under this ruling.

The Collectors of Customs, Model Customs Collectorates (Appraisement/ PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore/ Sambrial (Sialkot) / Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

**SUBJECT: DETERMINATION OF CUSTOMS VALUE OF LUBRICATING OIL UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

Valuation Ruling No. 225, dated 26.02.2010, was taken up for revision, in view of the existing upward trend of prices in international market. Meetings with all the stakeholders including All Pakistan Lubricating Dealers Association and All Pakistan Lubricants Manufactures Association were held on 21.02.2011, 08.03.2011, 15.03.2011 and 07.04.2011.

2. During the proceedings, participants were requested to furnish documents to support the market prices but no substantial submission was received except from M/s Hascol Lubricants which recommended 20% increase in values as determined earlier. The importer's Association however suggested, in their written submissions, for upward revision of upto 6% in the same. Subsequently they agreed for an increase in the value by 10%. In this regard, import data was also examined, which indicated that declared/assessed values were almost in the range of values as previously determined under section 25A of the Customs Act, 1969, hence the same could not be taken for value determination in terms of section 25(5) & (6). Therefore, market enquiry was carried out under section 25(7) of the Customs Act, 1969, which showed an increase in the value of instant goods from 10-20%. Thus, having considered the aforesaid circumstances, the Customs values of subject goods have been arrived at under deductive valuation method as laid down under section 25(7) of the Customs Act, 1969, as under :-



DESCRIPTION OF GOODS		TARIC CODE	ORIGIN	UNIT PRICE	QUANTITY
1	2	3	4	5	6
1	LUBRICANT OIL GASOLINE SYNTHETIC API GRADE SL/CF	2710.1951 2710.1952	UAE/KOREA/ TURKEY	1.09/ Ltr	1.21/ Kg
2	LUBRICANT OIL GASOLINE API GRADE SM			1.04/ Ltr	1.16/ Kg
3	LUBRICANT OIL DIESEL API GRADE C14 20L-205L			0.90/ Ltr	1.01/ Kg
4	LUBRICANT OIL DIESEL API GRADE CH4/CG4 1L-6L			0.89/ Ltr	0.98/ Kg
5	LUBRICANT OIL GASOLINE API GRADE SJ 1L-6L			0.89/ Ltr	0.98/ Kg
6	LUBRICANT OIL API GRADE SF /CC/SG/CD/CF 1L-6L			0.78/ Ltr	0.86/ Kg
7	LUBRICANT OIL API GRADE SF/CD/CC 20L-205L			0.63/ Ltr	0.70/ Kg
8	LUBRICANT OIL DIESEL API GRADE SF/CD/CC 20L-205L			0.63/ Ltr	0.70/ Kg
9	LUBRICANT OIL GEAR OIL API GRADE GL-4/5 1L-4L			0.78/ Ltr	0.86/ Kg
10	LUBRICANT OIL /HYDRAULIC OIL API GRADE ATF /ZS 1L-208L			0.63/ Ltr	0.70/ Kg
11	LUBRICANT OIL /MOTORCYCLE OIL 700ML API GRADE SD/CC/SF/CC 1L-4L			0.58 /Ltr	0.64/ Kg
12	GAS ENGINE OIL API GRADE CD/CF/SF 20L-205L			0.62/ Ltr	0.69/ Kg

3. Accordingly, these values are hereby determined under Section 25A of the Customs Act, 1969. All the Customs Clearance Collectorates are advised to finalize assessment of above subject on the values mentioned above. These values shall remain valid until revised. However, if the invoice value is higher, then such higher value shall be adopted for assessment purpose in terms of section 25 of the Customs Act, 1969.

*Muhammad Tahir*  
(MUHAMMAD TAHIR)  
DIRECTOR

Copy for information to:-

1. S.A. to 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, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Islamabad.
7. The Directors of Intelligence Investigation, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (Hqrs.), Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. The Chairman, Federation of Pakistan, Chambers of Commerce & Industry (FPCC&I), Karachi.
10. Karachi Chamber of Commerce & Industry (KCC&I), Karachi.
11. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi
12. Guard File.

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