

SL.No-73/2011-LA Policy Dt. 01-6-2011



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 328

Misc-07/2007-II (A)/II (B) / 1194

Dated 28-05-2011



The Customs value determined under this Valuation Ruling shall be applicable customs value for assessment of relevant goods until and unless revised or rescinded by the competent authority.

(iii) Revision petition/ Review application against this valuation ruling may be filed before the Director General of Customs Valuation under Section 25-D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

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

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



3/15/11

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Request  
17/05/11  
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Value of BOPP Film was determined vide Valuation Ruling No. 294 dated 05-03-2011, however, review under Section 25-D of the Customs Act, 1969, was filed by M/s. Tri-Pack Films Limited, for revision of values as, according to them, there was upward trend of prices in the international market. Accordingly, under the orders of the Director General of Customs Valuation, an exercise to determine values afresh as per prevalent market trend was undertaken.

2. This Directorate General checked import data which revealed abnormal variation in values and could not be relied upon as true transaction values under Section 25 (1) and on the same analogy, the subsequent valuation methods i.e. identical/similar goods, as envisaged under Section 25 (5) & (6) of the Customs Act, 1969, could also not be adopted. Since, the subject goods were mostly for industrial purpose, related to packing material, therefore Deductive Valuation Method as required under Section 25 (7) could also not be applied.

3. Meetings were held with stakeholders on 10-05-2011 and 16-05-2011. In view of afore detailed position, all stakeholders including local manufacturer, (M/s. Tri Pack Limited), agreed that the customs value may be determined on the basis of 90 days SCAN prices of basic raw material, in line with earlier agreed formula applied in previous valuation ruling. Further, it was also agreed that if there is 10% or more variation in values of raw materials, the customs values will be revised within shortest possible time. Since the agreed formula was based on the scan prices

P.L. Islamabad

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Hussain Khan  
Secretary  
Association

taken almost 90 days back therefore recent/latest scan prices were again taken and in accordance with latest scan prices of raw materials in the international market, the agreed formula values were adjusted in accordance thereof.

4. Accordingly, following customs values have been worked out on Computed Method of Valuation as envisaged under Section 25 (3) of the Customs Act, 1969:-

S.No.	Description	H.S.Code	Origin	Customs Value (US\$/KG)
(1)	(2)	(3)	(4)	(5)
01.	BOPP Film Plain Up to 12 Micron	3920.2010	All Origins	2.93
02.	BOPP Film Plain Above 12 Micron	3920.2010	-- do --	2.67
03.	BOPP Film / Metalized excluding capacitor grade	3920.2030	-do-	2.95

5. The above customs value are hereby determined under Section 25-A of the Customs Act, 1969. All Collectorates are advised to finalize the assessment of subject goods accordingly. These values shall remain valid until revised. However, international prices of major raw materials will be kept under constant watch and in case of more than 10% (+/-) change, values will be taken up for revision by this Directorate. If declared/invoice value is higher than the above determined values, then such higher value shall be applied for assessment purpose in terms of Section 25 of the Customs Act, 1969.

  
(MUHAMMAD TAHIR)  
DIRECTOR

Distribution

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-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (HQs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.
10. Chairman (Valuation Committee), KCC&I, Alwan-e-Tijarat Road, Karachi.
11. Karachi Customs Agents Group (KCAAG), Bohri Road, Karachi
12. Guard File.