



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 338

No. Misc-19/2006-V-A/H (B) // 662

Date: 1-05-2011

Note

- (i) 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this Valuation Ruling shall be applicable customs value for assessment of relevant goods until and unless revised or rescinded by the competent authority.
- (ii) 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 Collectorate (Appraisement/ PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore/ Sambrial/ Faisalabad/ Multan/Islamabad/ Hyderabad/ Quetta/ Peshawar.

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF UPVC, CPVC & PPR PIPE & FITTINGS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.



Earlier Valuation Ruling under Section 25-A of the Customs Act, 1969, for the subject goods was issued vide Valuation Ruling dated 18-05-2007, whereby custom value of instant goods was determined under Computed Method in terms of Section 25 (8) of the Customs Act, 1969.

2. Since, considerable period had passed, therefore, keeping in view the upward surge in prices in international market, an exercise to re-determine the Customs value of subject goods was initiated. Accordingly, this Directorate General scheduled meetings with stakeholders on 19-01-2011 & 29-01-2011 but only one representative of M/s. Najam Associates, Karachi, attended. The import data was checked under Section 25 (5) & (6) which revealed abnormal variation in values, therefore, the same could not serve as an effective tool to arrive at fair customs value. The local market survey/inquiry as prescribed under Section 25 (7) was conducted which indicated that the subject goods were sold on different prices and on different basis, such as per meter or per piece and prices also depended on materials used i.e. CPVC, UPVC, PPR, different origins, brands etc. Since, no information regarding conversion cost in the country of manufacture was available, so Section 25 (8) could also not be applied. Finally, the prices detailed in the table below have been determined under Section 25 (9) of the Customs Act, 1969:

S.No.	HS.Code	Origin	Description	Customs Values (US\$/KG)
(1)	(2)	(3)	(4)	(5)
1.	3917.2100 to 3917.4000	All Origins	(i) UPVC (Un-plastic Polyvinyl Compound) Pipe.	2.00
			(ii) UPVC (Un-plastic Polyvinyl Compound) Fittings (other than Valves/Flanges).	2.40
			(iii) UPVC (Un-plastic Polyvinyl Compound) Fittings (Valves/Flanges).	4.41
2.			(i) CPVC (Chlorinated Polyvinyl Compound) Pipe.	5.14
			(ii) CPVC (Chlorinated Polyvinyl Compound) Fittings (other than Valves/Flanges).	6.16
			(iii) CPVC (Chlorinated Polyvinyl Compound) Fittings (Valves/Flanges).	8.83
3.			(i) PPR (Polypropylene Random Co-Polymer) Pipe.	6.16
			(ii) PPR (Polypropylene Random Co-Polymer) Fittings (other than Valves/Flanges).	7.39
			(iii) PPR (Polypropylene Random Co-Polymer) Fittings (Valves/Flanges).	10.56

3. The above customs values 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. 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 TABISH
 ...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 (Hqrs.), 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, Awan-e-Tijarat Road, Karachi.
11. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi
12. Guard File.