



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

**Determination of Customs Values of Rubber Foam Insulation Pipe**  
**Under Section 25-A of the Customs Act, 1969**

**(VALUATION RULING NO. 936/ 2016)**

No.I/367/2009-III

Dated : September 23<sup>rd</sup>, 2016

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

2. **Background of the valuation issue:** Customs values of Rubber Foam Insulation Pipe were determined vide Valuation Ruling 332/2011 dated 04.06.2011 followed by its corrigendum dated 12.08.2011. Some importers requested for revision in the light of order of Honorable Sindh High Court in CP 6918 dated 10.11.2015, therefore, an exercise was undertaken to re-determine the customs value of the subject goods keeping in view the international price trend.

3. **Stakeholder's participation in determination of Customs values:** Meeting with the stakeholders was held on 15.06.2016. It was attended by commercial importers who submitted that the prices of Rubber Foam Insulation Pipe had been reduced in the international market. All the participants were requested to provide relevant documents, literature, Sales Tax invoices and proposed workings in support of their contention. Some importers submitted import invoices however, the remaining requisite documents were not been furnished till date.

4. **Method adopted to determine customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue in hand. Transaction value method under Sub-Section (1) of Section 25 of the Act, 1969, was found inapplicable because required information under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case which provided some reference value of the subject goods but the same could not be relied upon due to wide variation. Market enquiry as envisage under Section 25(7) of the Customs Act, 1969 conducted which provided some reference values. The computed method as provided under Section 25(8) of the Customs Act, 1969 could not be applied as the conversion costs from constituent material at the country of export were not available. Finally, import data obtained from PRAL was analyzed and international prices from various sources on internet



were also checked. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of Rubber Foam Insulation Pipe have been determined under Section 25(9) of the Customs Act, 1969.

5. **Customs values for Rubber Foam Insulation Pipe:** Customs values of Rubber Foam Insulation Pipe hereinafter specified, shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below :

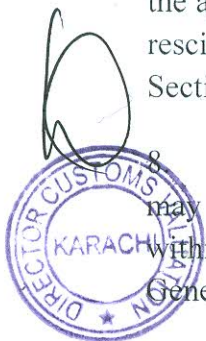
S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Value (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)
01	Rubber Foam Insulation Pipe	4009.1190	4009.1190.1000	China	3.80
02			4009.1190.1100	U.A.E	3.15
03			4009.1190.1200	Malaysia	3.30
04			4009.1190.1300	Thailand	3.45
05			4009.1190.1400	Other Origins	4.15

6. 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 Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the air freight while applying the Customs values determined in this Ruling.

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

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

9. 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 the ruling are for the description and specification as mentioned in the table above 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.

10. *This Valuation Ruling supersedes Valuation Ruling 332/2011 dated 04.06.2011 and its corrigendum dated 12.08.2011.*

  
( Dr. Wasif Ali Memon )  
Director

Copy for information to : -

Member (Customs), F.B.R., Islamabad.

Director General, Customs Valuation, Custom House, Karachi.

Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.

Chief Collector of Customs, South (Enforcement), Custom House, Karachi.

Chief Collector of Customs (Central), Lahore.

Chief Collector of Customs (North), Islamabad.

Director General, Intelligence and Investigation, Islamabad.

Director General, Audit (Customs & Petroleum), Ist floor, PT&T Audit Building, Mauj-e-Darya Raod, Lahore.

Director General, Post Clearance Audit (PCA), Islamabad.

Director General, Internal Audit, (Customs), Islamabad.

Director, Intelligence & Investigation, Karachi/Lahore/Islamabad/Quetta/Peshawar/Faisalabd.

12. Director, Customs Valuation (Camp Office), Custom House, Lahore.

13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in WeBOC and deleting the Valuation Ruling 332/2011 dated 04.06.2011 and its corrigendum dated 12.08.2011.

14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.

15. Chamber of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.

16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

17. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.

18. Karachi Customs Agents Group, Bohri Road, Karachi.

19. CHO, Customs Valuation, Custom House, Karachi.

20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 1<sup>st</sup> floor, Custom House, Karachi.

21. Guard File.