



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

The Collectors of Customs, Model Customs Collectorates, Appraisalment & Facilitation (East / West) / Port Muhammad Bin Qasim / JIAP, Karachi (Appraisalment & Facilitation / Enforcement & Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisalment / Preventive) / Peshawar (Appraisalment & Facilitation / Enforcement & Compliance) / Gawadar / Gilgit-Baltistan / Export (Karachi / Port Qasim)

**DETERMINATION OF CUSTOM VALUES OF CHEMICALS, GLYCERIN,  
CHLORINATED PARAFFIN WAX (LIQUID) AND CALCIUM CARBIDE  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1468 / 2020)**

C. No. Misc/06/2016-II/5109

Dated: 08 -09-2020

In exercise of the powers conferred under Section 25 -A of the Customs Act, 1969 the customs values of Chemicals, Glycerin, Chlorinated Paraffin Wax (Liquid) And Calcium Carbide are determined as follows: -

**2. Background of the valuation issue:** Customs values of Chemicals, Glycerin, Chlorinated Paraffin Wax (Liquid) And Calcium Carbide were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1352/2019 dated 18-01-2019. Several representations were received from the importers and M/s Pakistan Chemical & Dyes Manufacturers Association for re-determination of values in accordance with the prevailing prices in the international market. Therefore, an exercise to re-determine the Customs values of the subject goods under Section 25-A was initiated in this Directorate General, keeping in view price trend in international market.

**3. Stakeholders' participation in determination of values:** Meetings with the stakeholders were held on 14-03-2020 and 11-08-2020. The stakeholders including importers and the representatives from field formations and M/s Pakistan Chemical & Dyes Manufacturers Association participated in the meeting to discuss the current international price of the subject goods. They contended that the international values of the subject goods have decreased significantly. The stakeholders were requested to furnish the following requisite documents:

- i) Invoices of imports during last three months showing factual value.
- ii) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii) Copies of Contracts made / LCs opened during the last three months showing the value of item in question.

- iv) Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

**4. Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969, were duly applied in their regular sequential order to arrive at customs values of subject goods. The transaction value method as provided in Sub-Section (1) of Section 25 of the Customs Act, 1969, was found inapplicable because requisite information was not available as per law. The wide variation of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence requisite information required under law was not available to arrive at the transaction value. Therefore, identical / similar goods value methods as provided in Sub-Sections (5) & (6) of Section 25 *ibid* were examined for applicability to the valuation issue in the instant case. The same provided some reference values but could not be exclusively and solely relied upon. In line with the statutory sequential order of Section 25, this office conducted market inquiries and Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969 was applied to arrive at assessable customs values of Glycerin, Chlorinated Paraffin Wax (Liquid) And Calcium Carbide.

**5. Customs values for Glycerin, Chlorinated Paraffin Wax (Liquid) And Calcium Carbide hereinafter specified** shall be assessed to duty/ taxes on the following minimum Customs values given against them in the Table below: -

Sr. No.	Description of goods	Origin	PCT	Proposed PCT for WeBOC	Customs Values (C&F) US\$/Kg
1.	Glycerin	All Origins	2905.4500	2905.4500.1000	0.64
2.	Chlorinated Paraffin Wax (Liquid) Chlorine content 62%	China	3824.9980	3824.9980.1000	0.65
		Other Origins	3824.9980	3824.9980.1100	0.70
3.	Chlorinated Paraffin Wax (Liquid) All Other Grades	China	3824.9980	3824.9980.1200	0.90
		Taiwan	3824.9980	3824.9980.1300	0.80
		Other Origins	3824.9980	3824.9980.1400	1.00
4.	Calcium Carbide	China/ Far East/ Middle East	2849.1000	2849.1000.1000	0.75

**Note:** The Customs Values of Glycerin determined above are for imports in drums packing. In case the Glycerin is imported in ISO tank / flexi bag, US\$75/Metric Ton may be deducted for assessment purposes.

**6.** In cases where declared / transaction values are higher than the Customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing

