



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI

The Collectors of Customs, Collectorates of Customs (Appraisalment – West)/ Appraisalment – East / SAPT / Appraisalment – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisalment/Enforcement), Quetta/Gawadar/ Khuzdar (Appraisalment/ Enforcement/ AIIA), (Appraisalment East/West), Lahore, Faisalabad/ Appraisalment, Sargodha/ Enforcement, Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisalment/ Enforcement), Peshawar/ Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade, Karachi.

**DETERMINATION OF CUSTOMS VALUE OF GUAR GUM POWDER UNDER SECTION 25A
READ WITH PROVISIO TO SECTION 25A (1) OF THE CUSTOMS ACT, 1969**

(Publication Value Reference No. **1773**2023)

C.No. Misc. Guar Gum /06/2023-I /**447**

Dated: **9** 04-2023

In exercise of the powers conferred under Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969, the Customs value of Guar Gum Powder is determined as follows:

Background of the valuation issue: Guar Gum Powder is imported into Pakistan mainly from China. Determination of customs value of this item is not already done under Section 25A of Customs Act, 1969, therefore, an exercise has been undertaken by this Directorate to determine the Customs value afresh in line with values prevalent in the international market.

2. **Analysis / Exercise done to determine Customs Value:** In this regard, meeting dated 16.03.2023 was held in the Directorate of Customs Valuation, Karachi but no relevant stakeholder appeared in the meeting. Moreover, Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, prices retrieved from the international publication namely Public Ledger, showing price trend of the subject goods in the international market, have been examined.



3. **Method (s) adopted to determine Customs value:** The Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the 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 due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) & (6) ibid were examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities and variation in declaration. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-section (7) of Section 25 of the Customs Act, 1969. Various Retail/Wholesale markets were visited to observe the actual prices of Guar Gum Powder. Subsequently, information was collected from international publication, i.e. Public Ledger, and thoroughly scrutinized and compared with the import data of the relevant period to determine Customs value. Finally, the value of Gum Guar Powder has been determined under sub-section (5), read with Section 25(9), of Section 25 of the Customs Act, 1969.

4. **Customs value for Guar Gum Powder:** Guar Gum Powder, hereinafter specified, shall be assessed to duty / taxes at the following Customs value:-

| S.No. | Description of Goods | PCT Code | Proposed PCT for WeBOC | Origin | Customs Values C&F (US\$/Kg) |
|-------|----------------------|-----------|------------------------|--------|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1 | Guar Gum Powder | 1302.3210 | 1302.3210.1000 | China | 1.06 |

5. In cases, where declared values are higher than the so determined Customs values, 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

6. **Validity of these Publication values:** The Customs values for assessment of subject imported goods shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

7. **Revision of the determined Publication values:** In case of disagreement (with such customs values) by any importer, the assessing officer shall give the reasons in writing and shall issue an Assessment Order which shall be appealable before the Collector (Appeals) under Section 193 of the Customs Act, 1969. Further, if aggrieved, a revision petition may be filed against the determined values as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of these publication values before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

8. The Collectors of Customs may kindly ensure that the said determined values are applied by the concerned assessing officers/officials without fail. Any anomaly observed may kindly be brought to the notice of the Directorate of Customs Valuation, Karachi immediately. Customs values determined in the Publication value are for the description and specification as mentioned in the table above of this Publication Value. PCT Codes are mentioned for illustrative purposes so that Publication 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 certifications 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.


(Fayaz Rasool Maken)
Director

Copy to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisal (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisal (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.

- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Association (KCAA), Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.