

C. No. Misc/06/2016-II/1749

Dated: 04 -07-2025

VALUATION RULING NO. 2006 / 2025

1. This Ruling supersedes Valuation Ruling No 1798 2023 dated 21.08.2023.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
3. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.
4. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

Subject: **DETERMINATION OF CUSTOMS VALUE OF CHLORINATED PARAFFIN WAX UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes Valuation Ruling No 1798/2023 dated 21.08.2023.
2.	Date of meeting with stakeholders	The meeting with the relevant stakeholders was called on 02.07.2025.

Background of the Issue: Representations from different stakeholders regarding determination of customs values of Chlorinated Paraffin Wax were received in this Directorate with request to revisit customs values of Chlorinated Paraffin Wax on the basis of international market prices. Therefore, an exercise had been initiated by this directorate to re-determine customs values of subject goods under section 25A of the Customs Act, 1969.

2. Analysis/Exercise done to determine Customs Values: Meeting for the determination of customs values was called on 02.07.2025. The meeting was attended by relevant stakeholders i.e the local manufacturer and the importers. Viewpoints of the participants were heard in detail during the meeting for the determination of customs values of subject goods under section 25A of the Customs Act, 1969. For determination of customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized in the light of the information received.

3. Method(s) adopted to determine Customs values: 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 reference; however, the same could not be solely relied upon due to concerns of group under invoicing. As Chlorinated Paraffin Wax is an industrial item and not available in market, therefore, market inquiry of such good was not possible. Therefore, Section 25(7) of the customs act 1969 was also found inapplicable. In line with statutory sequential order of Section 25 of the Customs Act, 1969, computed value method provided in Section 25(8) was examined to determine Customs values of subject goods. Accordingly, international prices of raw materials used in manufacturing of Chlorinated Paraffin Wax and allied charges thereof were considered which provided reasonable idea about the actual value of subject goods.

Therefore, the customs values of subject goods are determined under Section 25(9) read with Section 25(8) of the Customs Act 1969.

4. Customs Values for Chlorinated Paraffin Wax - hereinafter specified shall be assessed to duty / taxes at following Customs Values:

Sr. No.	Item Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values C&F (USD/Kg)
1	Chlorinated Paraffin Wax (Chlorine content 62%)	3824.9980	3824.9980.1000	China	0.75
				Qatar	0.72
				Other Origins	0.80
2	Chlorinated Paraffin Wax (all other grades)	3824.9980	3824.9980.1100	China	0.84
				Qatar	0.83
				Taiwan	0.85
				Other Origins	0.85

5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

6. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

7. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

8. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.


(Azhar Hussain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South/ Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.

- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.

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