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सीमा शुल्क आयुक्त का कार्यालय  
नव सीमा शुल्क गृह, पणंबूर, मंगलूर-१०  
OFFICE OF COMMISSIONER OF CUSTOMS  
NEW CUSTOM HOUSE, PANAMBUR, MANGALORE 575 010

F.No.S-12 / 01 / 2009-Apprg.

Dated: 13.04.2009

**PUBLIC NOTICE NO. 13 / 2009**

**Sub: Review of Assessment Practice of Plastic Goods.. reg.**

Attention of the CHAs/ Import-Export trade and all concerned is invited to the existing assessment practice of plastic goods. So far, assessment of plastic goods was being done at all custom stations in accordance with Standing Order No.7493 dated 13.12.1999 of Mumbai Custom House. Consequent upon changes suggested to the said Standing Order, the Directorate General of Valuation has decided to revise the assessment practice of plastic goods as under:

- (1) The polymers, Co-polymers & their products, are derivative product of Petrochemical Industry. Therefore, international price of polymers, co-polymers & their products directly depends on the international price of crude petroleum. Across the globe, invoices produced by importers received from traders exhibit significant variation between the invoice value and the international price, leading to doubts about under valuation and the authenticity of the invoices itself. Hence, the purported transaction value may be examined for rejection under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.
- (2) The international price of polymers, co-polymers & their products as published in international publication PLATT, shall be referred to for the purpose of determination of the value in terms of Rule 4 & 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.
- (3) The PLATT rates are published weekly and not on daily basis. The PLATT rate of the date prior to the date of L.C, Contract or Bill of Lading as the case may be, will be relied upon to ascertain the assessable value of the corresponding polymers, co-polymers & their products. For example, if L.C is dated 11<sup>th</sup> and PLATT rate is available for 8<sup>th</sup> and 15<sup>th</sup> then PLATT rate for 8<sup>th</sup> shall be taken and not that of 15<sup>th</sup>.
- (4) If the goods are imported against a contract/indent backed by an irrevocable letter of Credit and shipment has been made within the validity period of L/C the assessment shall be done at PLATT rate applicable during the week prior to the date of opening of L/C and not on the date of indent. The contract shall be registered at the port of import before filling first Bill of Entry.

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mentioned in the examination reports. This is a potential area of misuse & hence should be extended with more care.

- (11) The clearances of stock lots could be allowed after considering an additional discount upto 5% subject to the condition that the goods are backed either by the manufacturer's invoice/certificate or such invoice/certificate from the stockist of the manufacturer. The stock lot shall be examined only on the first check basis and the AC/DC (Docks) will clearly certify that the goods being imported are stock lot. Only the following types of goods will be treated as stock lot:-
- (a) Each package contains different varieties of plastic material or,
  - (b) If each package contains same type of plastic material but packages in container are manufactured by different manufacturers.
  - (c) If all the packages in container are manufactured by same manufacturer, the packages should be of at least ten batch numbers.
  - (d) If the goods declared as stock lot are not as per the above criteria and importer insists that same are stock lot; the clearance may be allowed as stock lot only after opening each package and mixing.
- (12) If the goods declared as stock lot are not as per the above criteria and importer insists that same are stock lot, the clearance may be allowed as stock lot only after opening each package and mixing.
- (13) No quantity discount to be allowed in a routine manner irrespective of the quantum of import in each Bill of Entry/Contract.
- (14) The imports of plastic wastes are restricted under the ITC Policy. The clearances of plastic wastes can be allowed only after imposing fine equal to the margin of profit:- Inquiries reveal that margin of profit in case of plastic waste is around 100% plus.
- (15) Difficulties faced, if any, in implementation of the above may please be brought to the notice of undersigned.
- (16) Hindi version follows.

  
[R.S.SIDHU]  
COMMISSIONER

Distribution: As per standard mailing list.

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