



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI



C. No. Misc/07/2017-II/10338

Dated: 11 -03-2025

VALUATION RULING NO. 1981 / 2025

1. This ruling supersedes Valuation Ruling No. 1662/2022 dated 16.06.2022.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 EMPTY PLASTIC BOTTLES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	Determination / revision of customs values of earlier Valuation Ruling No. 1662/2022 dated 16.06.2022
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 14-11-2024, 24-12-2024 & 05-03-2025.

**Background of the Issue:** Representations were received by the stakeholders regarding determination of customs values of the subject goods with a contention that the values in the existing Valuation Ruling are on a higher side. In view of the aforesaid this Directorate initiated an exercise for the determination of customs values of subject goods under Section 25A of the Customs Act, 1969.

**2. Analysis/Exercise done to determine Customs Values:** Meetings for the determination of customs values were held on 14-11-2024, 24-12-2024 & 05-03-2025 that were attended by the relevant stakeholders. Their viewpoints were heard in detail in view for the determination of customs values of the subject goods under Section 25A of the Customs Act, 1969. The stakeholders were requested to submit relevant import documents to substantiate their contentions.

For the determination of customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized. Some references of declared values were available. Subsequently, market inquiry has also been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25(7) of the Customs Act, 1969.

**3. Method(s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, are duly considered 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 goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. However, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Information available was, hence, found incomplete. Subsequently, similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs



values of subject goods and was not considered (for application) due to afore-stated reasons. Moreover, Declared Values (DV) of similar goods had showed consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub section (7) of Section 25 of the Customs Act, 1969 was also conducted but could not be solely relied upon in view of variations in market prices. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same also could not be solely applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of the said goods, however, the prices of constituent raw material used for the manufacturing of the subject goods have been taken into account. Finally, the Customs values of the subject goods have been determined under Section 25(9) read with Section 25(8) of the Customs Act, 1969 and Customs Rule 121(2) of Customs Rules, 2001.

**4. Customs Values for Empty Plastic Bottles - *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 (US\$/Kg)
1	Empty Plastic Bottles (Food Grade)	3923.3010 3926.9099	3923.3010.1000 3926.9099.1000	China	4.57
3			3923.3010.1100 3926.9099.1100	Other Origins	5.27
4	Empty Plastic Bottles (For Cosmetics)	3923.3010 3926.9099	3923.3010.1200 3926.9099.1200	China	5.31
6			3923.3010.1300 3926.9099.1300	Other Origins	6.13

**Note:** Empty plastic bottles of pharmaceutical grade have been excluded due to higher variation of values. The Collectorates may assess the same under section 25 of the Customs Act, 1969.

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.

  
(Dr. Tahir Qureshi)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South) / Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement /), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha /

Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ 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.