



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE KARACHI
Phone: 021-99214144



C. No. Misc/06/2022-VI/855

Dated: 08 -08-2025

VALUATION RULING NO. 2022/2025

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. 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.
3. 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 TIN CANS
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1962/2025 dated 22.01.2025.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 13.06.2025.

Background of the Issue: The customs values of Empty Tin Cans determined vide Valuation Ruling No. 1962/2025 dated 22.01.2025. M/s. Fine Daily (Pvt) Ltd., filed a review appeal under Section 25D of the Customs Act, 1969 before the Director General, Directorate General of Customs Valuation. The Director General vide its Order-in-Revision No. 28/2025 dated 27.03.2025 remanded back the case with the directives that the Directorate may look into and resolve the issue after given ample opportunity of hearing to the petitioners and consider relevant documentary evidence. The Directorate initiated the exercise for re-determination of the customs values of the afore stated items under Section 25-A of the Customs Act, 1969.

2. **Stakeholders' participation in determination of Customs Values:** The meeting was scheduled on 13.06.2025. M/s. Fine Daily (Pvt) Ltd, has submitted the documents which indicates higher values for the said goods and also claimed that they hold significant market share of the goods imported. However, the other stakeholders contended that due to various challenging factors, especially higher exchange rate of dollar which is affected their business and sales in the market due to high inflation rate. Therefore, they requested that the Directorate should reconsider the valuation ruling in light of the prevailing dynamics. They further proposed that the valuation ruling must be aligned with the international prices of raw material. The relevant documents have also been submitted for perusal by the stakeholders.

3. **Analysis/Exercise done to determine Customs Values:** The viewpoints of all relevant stakeholders were thoroughly examined during the course of proceedings, ensuring that each party's concerns and recommendations were duly considered. In order to ensure objectivity and accuracy, a comprehensive analysis was undertaken, which incorporated multiple dimensions of evaluation. M/s. Fine Dairy (Pvt.) Ltd. imported four consignments in May 2025 under the Export Facilitation Scheme, with declared customs values of US\$ 2.72/Kg and US\$ 2.04/Kg. Despite their claim of a significant market share, the limited number of consignments do not provide a reliable basis for determining customs values under Section 25(1) of the Customs Act, 1969. Furthermore, the data shows that the company's market share during the said period was approximately 2.8% of total imports, which does not substantiate its



assertion of holding a dominant position in the market. Furthermore, prevailing international price trends for the raw materials were also analyzed. In addition, the value addition arising from the processing and manufacturing stages of the goods was assessed to determine the impact of such processing on the final customs value. This holistic approach ensured that the valuation exercise was based on a balanced consideration of empirical data, market intelligence, and stakeholder input, in accordance with the provisions of Section 25 of the Customs Act, 1969.

4. **Method(s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969, were applied sequentially, in accordance with the law. Initially, the transaction value method, as provided under sub-section (1) of Section 25, was considered; however, it was found inapplicable due to the non-availability of essential information required under sub-section (2) of the said section, such as complete and verifiable documentary evidence of actual transaction values. Subsequently, identical / similar goods value method provided in Sub-sections (5) & (6) ibid was examined and considered for applicability to determine Customs value of subject goods, however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. Market enquiry as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969 was conducted but could yield no results as the items not available in the market. Computed value method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods, because the manufacturing cost of originating countries are not available. Finally, market information obtained from surveys, credible online sources, and raw material prices were gathered, analyzed, and utilized. Based on this comprehensive evaluation, the customs values of the subject goods have been determined under sub-section (9), read with sub-section (8) of Section 25 of the Customs Act, 1969, which are as under: -

5. **Customs values for Empty Tin Cans** *hereinafter specified* shall be assessed to duty/taxes at the following minimum Customs values: -

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F)
1.	Empty Tin Cans	7311.0040	7311.0040.1000	All Origins	US\$ 1.43/Kg

6. 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.

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

8. 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.

9. The Collectorate 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.

PLEASE CIRCULATE

MANSOOR ALI
(General Secretary)
Karachi Customs Agents Association

(Azhar Husain Merchant)

Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (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.



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