

**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**CUSTOM HOUSE KARACHI**

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

**DETERMINATION OF CUSTOMS VALUES OF EMPTY TIN CANS UNDER SECTION 25-**  
**A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1864/2024)**

No. Misc/04/2024/VI/230

Dated: 8<sup>th</sup> March, 2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs value of Empty Tin Cans is determined as follows:

**2. Background of the valuation issue:** A representation was received from M/s Fine Daily (Pvt.) Ltd. indicating under-invoicing in the import of Empty Tin cans. This representation is also forwarded by the Office of the Chief Collector of Customs (Appraisement) South, Karachi vide C. No.SI/MIS/02/2023-CC(Appr.)Pt-I/831 dated 12-02-2024 which also enclosed observations/letters already sent to this Directorate by the clearance Collectorates of Appraisement (South) on the same subject. Accordingly, an exercise has been carried out by this Directorate to determine the Customs values of the said item according to declared and assessed values of the said item in PRAL data as well as the prevailing price trends in international market.

**3. Stakeholders' participation in determination of Customs values:** Meetings was convened on 21.02.2024, which was attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting.

**4. Analysis / Exercise done to determine Customs values:** During the meeting, M/s Fine Daily argued that they have been importing empty tin cans declaring C & F value at USD 1.8/kg while some other importers are under-invoicing the same item causing a revenue loss to the national exchequer in the absence of a Valuation Ruling. For this purpose, ninety (90) days' data has been retrieved and the same has been scrutinized.

**5. 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. Detailed analysis of the ninety (90) days data has reflected that chunk of the assessments are finalized at USD 1.8/Kg. In a good number of goods declarations, the declared values are also at USD 1.8/Kg. As a result, the Customs value of the subject goods has been determined under Section 25(5) of the Customs Act, 1969.

**6. Customs values for Empty Tin Cans:** All Origins Empty Tin Can *hereinafter specified* shall be assessed to duty / taxes at following Customs Values:

S. No.	Description of Goods	H.S Code	Proposed PCT for WeBoc	Origin	Customs Values (C&F) US\$/Kg
-1	-2	-3	-4	-5	-6
1	Empty Tin Cans	7311.0040	7311.0040.10000	All Origins	1.8

7. In cases, where declared values are higher than the Customs values determined in this Ruling, 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.

**8. Validity of this Valuation Ruling:** This Ruling, containing the Customs Values for assessment of subject imported goods, shall be applicable until and unless the same is rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

**9. Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling, for the given description of goods, are applied by the concerning assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

**(FAYAZ RASOOL MAKEN)**

Director

Copy for information 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, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (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 Directors, 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, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.