

(This Ruling has been revised / superseded vide Valuation Ruling No. 2008/2025 dated 14-07-2025)

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

No.Misc/13/2006-VI-A (Part II)/0045

Dated: 06th January, 2025

VALUATION RULING NO.1948/2025)

1. This ruling supersedes Valuation Ruling No. 1681/2022 dated 22-07-2022.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES OF ELECTROLYTIC TIN PLATE (ETP) AND TIN FREE SHEET (TFS) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1681/2022 dated 22.07.2022
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 14.10.2024.

Background of the Issue: In pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the re-determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

2. Stakeholder's participation in determination of Customs Values: The importers and local manufacturers to seek their input about the current prices of the subject goods. The participants contended that the price of the instant items in the international market have been fluctuating over the period of time. Deliberations were held in the Directorate and the points of view of the participants were heard at length. The data of import of last 90 days was also scrutinized, along with price trends of raw material and the valuation addition process involving rolling, tin coating, electrolysis, cleaning annealing and finishing etc.

3. Method(s) adopted to determine Customs values: Valuation methods provided in Section 25 of the Act, were duly followed and applied sequentially to address the valuation issue at hand. "Transaction value method" provided in Sub-Section (1) of Section 25 was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25(2) was not available and hence the requisite information required under the law was not available to arrive at the correct transaction value. Identical goods value method" provided Sub-Sections (5) ibid was examined and considered for applicability to determine Customs value of subject goods. The data provided some reference, 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. In line with sequential methods, next method of "Similar Goods" under Section 25(6) of the Act was considered. The mean, mode, median and weighted average of the entire import data of primary and secondary ETP & TFS was also analyzed thereof, which yielded useful results for determination of value. In line with the statutory

sequential order of Section 25, this office then conducted a market inquiry using Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969. Valuation method provided vide Section 25 (8) of Customs Act 1969, could not be applied as though the data of conversion cost in Pakistan was available, but the exact data of conversion cost of constituent materials and allied expenses, at country of export were are not available. Finally, PRAL database, market information and international prices through Web and LME Prices of raw materials were examined thoroughly. Keeping all the factors in view and after carefully analyzing all the available information from different sources, the Customs values of subject items were determined under Section 25(9) of the Customs Act, 1969 read with Customs Rule 121(2) of the Customs Rules, 2001, which are as under:

4. Customs values for Electrolytic Tin Plate (ETP) and Tin Free Sheet (TFS) - hereinafter specified shall be assessed to duty / taxes at the following minimum Customs values:-

S. No.	Description of Goods	Quality	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Electrolytic Tin Plate (ETP)	Prime Quality	7210.1290	7210.1290.1000	All Origins	US\$ 1.100/Kg
		Secondary Quality	7210.1210	7210.1210.1000		US\$ 0.860/Kg
2.	Tin Free Sheet (TFS) without Printed	Prime Quality	7210.5090	7210.5090.1000	All Origins	US\$ 1.020/Kg
		Secondary Quality	7210.5010	7210.5010.1000		US\$ 0.775/Kg
3.	Tin Free Sheet (TFS) Printed	Prime Quality	7210.5090	7210.5090.1100	All Origins	US\$ 1.122/Kg
		Secondary Quality	7210.5010	7210.5010.1100		US\$ 0.850/Kg

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 VR 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 VR 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, Collectoratos / 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.