(This Ruling has been revised / superseded vide Valuation Ruling No. 2022/2025 dated 08-08-2025)
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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE,
KARACHI
Phone: 021-99214144
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C. No. Misc/06/2022-VI/0125 Dated: 22nd January, 2025

VALUATION RULING NO.1962/2025)

1. This ruling supersedes Valuation Ruling No. 1864/2024 dated 08-03-2024
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 EMPTY TIN CANS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1864/2024 dated 08.03.2024.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 28.11.2024.

Background of the Issue: The customs values of Empty Tin Cans determined vide Valuation Ruling No. 1864/20 dated 08.03.2024. However, being aggrieved, different traders/stakeholders had filed the representations for redetermination of customs values. Therefore, an exercise was undertaken by this Directorate to determine the same in terms of Section 25A of the Customs Act, 1969.

2. Stakeholders' participation in determination of Customs Values: The importers 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 and gap in supply has been exploited through unlawful means of smuggling goods across the Afghan/Iran border. 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 LME prices of raw material. The relevant documents have also been submitted for perusal by the stakeholders.

3. Method(s) adopted to determine Customs values: Valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values do not correspond to market prices. The values of identical and similar goods as per sections 25 (5) & (6) ibid could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. A market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014. Various wholesale and retail markets were visited and the actual prices of subject goods were acquired and by adjusting the amounts of profits. Finally, market information from surveys, online information as well as values raw material from in internationally acclaimed publications etc. as provided under section 25A ibid so gathered have been utilized and analyzed for determination of custom values of the subject goods under Section 25(9) read with Section 25(8) of the Customs Act, 1969, further read with Customs Rule 121(2) of the Customs Rules, 2001, which are as under:

4. **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	7311.0040.10000	All Origins	US$ 1.50/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 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 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.