GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI
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C.No. Misc/01/Pub/PRM/2023-II/0107 Dated: 20th January, 2025

PUBLICATION VALUATION RULING NO.52/2025)

1. This Publication Valuation Ruling supersedes PVR No. 04/2023 dated 03.01.2023.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 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 PLASTIC RAW MATERIALS UNDER SECTION 25A READ WITH PROVISO TO SECTION 25A(1) OF THE CUSTOMS ACT, 1969.

1.	Publication Valuation Ruling	In supersession with PVR No. 04/2023 dated 03.01.2023
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders was held on 16.01.2025.

In exercise of the powers conferred under Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969, the Customs values of Plastic Raw Materials are determined as follows.

Background of the valuation issue: A representation dated 03.01.2025 regarding Submission of Price Schedule of Plastic Raw Materials was submitted by the Pakistan Plastic Manufacturers Association (PPMA) in this Directorate that included price schedule of Plastic Raw Materials of different types and nature including that of prime quality and recycled ones that are imported into Pakistan from different origins. Moreover, import data of declared and assessed values reflect variations given the fact that the determination of customs value of items specifically that of recycled plastic raw materials are not done under Section 25A of Customs Act, 1969, As a result, an exercise has been undertaken by this Directorate to determine the same in line with values prevalent in the international market.

2. Stakeholders' participation in determination of Customs values: Meeting was convened on 16.01.2024 which was attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. The stakeholders submitted their proposals and the same were considered pertaining to the valuation of subject goods.

3. Analysis/ Exercise to determine of Customs values: In this regard, Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. The analysis reveals that there are variations in the declared values as well as the corresponding assessed values. These values are also not consistent with the prevailing international market prices. Therefore, prices have been retrieved from the international publication, namely PLATTS and ICIS, which show price trend of the subject goods in the international market, and the same have been examined.

4. Method(s) adopted to determine Customs values: The Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied 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 considered. However, the same was found inapplicable because of absence of necessary information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in section 25(5) ibid was examined for applicability to determine customs values of subject goods. However, the same could not be relied upon since the evidences in the ninety (90) days' data are based on the erstwhile international market prices which have changed now. Subsequently, available data / information collected through international publication i.e. PLATTS and ICIS, were thoroughly scrutinized and compared with the import data of the relevant period to determine Customs values. Finally, the values of plastic Raw, Materials have been determined in terms of Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969.

5. Customs values for Plastic Raw Materials - *hereinafter specified* shall be assessed to duty / taxes at the following Customs values:-

Sr. No.	Item	HS Code	Proposed PCT for WeBOC	Customs Values in C&F (US$/Kg)
1	LDPE	3901.1000	3901.1000.1000	Prices as published by International Publications like Platts Polymerscan, ICIS etc, and in consultation with Pakistan plastic Manufacturers Association (PPMA) updated time to time.
2	LLDPE BUTANE		3901.1000.1100	
3	HDPE INJECTION	3901.2000	3901.2000.1000	
4	HDPE BELOW		3901.2000.1100	
5	HDPE FILM		3901.2000.1200	
6	HDPE YARN		3901.2000.1300	
7	PP INJ/TAPE	3902.1000	3902.1000.1000	
8	PP FIBER		3902.1000.1100	
9	PP FILM		3902.1000.1200	
10	BOPP		3902.1000.1300	
11	PP BLOCK COPOLYMER	3902.3000	3902.3000.1000	
12	PP RANDOM COPOLYMER		3902.3000.1100	
13	PP RANDOM (PPRC) PIPE GRADE		3902.3000.1200	
14	POLYSTYREN EXPANDABLE	3903.1100	3903.1100.1000	
15	GP - PS	3903.1910	3903.1910.1000	
16	HIPS	3903.1920	3903.1920.1000	
17	ABS	3903.3000	3903.3000.1000	
18	PVC SUSPENSION (ETHYLENE BASED)	3904.1090	3904.1090.1000	
19	PVC SUSPENSION (CARBIDE BASED)		3904.1090.1100	
20	PET BOTTLE GRADE	3907.6120	3907.6120.1000	
21	EVA (VA CONTENT 14-20%)	3901.3000	3901.3000.1000	
22	RECYCLED BLACK / COLORED (ALL PMC)	3901.1000 3901.2000 3901.3000 3901.4000 3901.9000 3902.1000 3902.2000 3902.3000 3902.9000	3901.1000.1200 3901.2000.1400 3901.3000.1100 3901.4000.1000 3901.9000.1000 3902.1000.1400 3902.2000.1000 3902.3000.1300 3902.9000.1000	
23	RECYCLED LDPE / LLDPE CLEAR	3901.1000 3901.2000 3901.3000 3901.4000 3901.9000	3901.1000.1300 3901.2000.1400 3901.3000.1100 3901.4000.1000 3901.9000.1100	
24	RECYCLED HDPE / PP CLEAR	3901.1000 3901.2000 3901.3000 3901.4000 3901.9000 3902.1000 3902.2000 3902.3000 3902.9000	3901.1000.1400 3901.2000.1500 3901.3000.1200 3901.4000.1100 3901.9000.1200 3902.1000.1500 3902.2000.1500 3902.3000.1400 3902.9000.1100	
Note: *The customs values shall be applied according to the L/C date. In case, the goods are without L/C then the values according to the BL date shall be applicable.*				

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 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.