



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,

The Collectors of Customs, Model Customs Collectorates (Appraisement / PaCCS/Port Qasim / Preventive), Karachi / Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar.

DETERMINATION OF CUSTOMS VALUES OF ELECTROLYTIC
TINPLATE AND TIN FREE SHEETS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 467 /2012)

No. Misc/13/2006-VI-A

Dated: 25th July, 2012

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the Director, Directorate General of Customs Valuation, Karachi, has determined the customs values of the electrolytic tinplate and tin free sheets of secondary quality, hereinafter, following for assessment of duty/taxes on these goods when imported into the country.

1. Description of the valuation issue. A decision in revision proceedings before the Director General, Customs Valuation, Karachi, prompted an inquiry for determination of fresh customs values of electrolytic tinplate and tin free sheets in this case. The Director General set aside Valuation Ruling No. 422 which was issued on 31-01-2012, directed to determine afresh the customs values and to issue a new Valuation Ruling. The valuation issue in this case was to determine, in compliance with the Director General's decision, fresh customs values for the imported electrolytic tinplate and tin free sheets in order to reflect current price trend of these goods in the international markets.

2. Methodology adopted to determine customs values. To determine the customs values, methods given in section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue in hand in terms of section 25-A (1) of the Act. Transactional value method provided in section 25 (1) 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. The Identical / Similar Goods



Valuation Methods provided in section 25 (5) (6) were next examined and were found to be applicable to the valuation issue in hand. Deductive value method provided in section 25 (7) was found inapplicable because the goods, being industrial raw material, were not available for sale in the local markets and the importers did not furnish sales tax invoices to determine post importation values in the local markets. Computed value method provided in section 25 (8) too was found inapplicable because the costs of producing electrolytic tinplate and tin free sheets in the countries of exportation were not available. Consequently Identical / Similar Goods Value Method was the methodology adopted to determine customs values in this case.

3. Evidence used to determine customs values. Meetings were held with the stakeholders on 14.05.2012 and 14.06.2012. Evidence furnished by the application of Identical / Similar Goods Value Methods as supported and validated by the duly discounted average values of electrolytic tinplate and tin free sheets of prime quality prevailing in the international markets was used to determine the following customs values for electrolytic tinplate and tin free sheets.

4. Customs values for electrolytic tinplate and tin free sheets. The electrolytic tinplate and tin free sheets of secondary quality of *any origin* shall be assessed to duty / taxes on the customs values given against these goods in the table below:

S. No.	Description of goods	Specification of goods	PCT Heading	Customs Value (US \$ per ton)
1	Electrolytic Tinplate (ETP)	Secondary quality	7210.1210	890
2	Tin Free Sheets (TFS)	Secondary quality	7210.5010	940

5. Validity of this Valuation Ruling. The values determined in this Ruling shall continue to be the applicable customs values for electrolytic tinplate and tin free sheets specified in this Ruling till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the ruling. In cases where declared values are more than the customs value determined in the ruling, the concerned assessing officers shall accept the declared values in terms of section 25(1) of the Customs Act, 1969.

