



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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To,

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

DETERMINATION OF CUSTOM VALUES OF  
ASEPTIC PACKAGING MATERIAL FOR LIQUID FOOD/BEVERAGES UNDER SECTION  
25A OF CUSTOMS ACT, 1969.

(VALUATION RULING NO. 516/2012.)

No. Misc/09/2011-III

Dated 27<sup>th</sup> December, 2012.

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values for 'aseptic packaging material of for liquid food/beverages' are determined as follows:-

1. Description of the valuation issue: Customs values of 'aseptic packaging material of for liquid food/beverages' were earlier determined through Valuation Ruling No.459/2012 dated 16<sup>th</sup> June, 2012, which have been set aside vide Order-in Review No.295/2012, dated 05-10-2012, under section 25D of the Customs Act, 1969 and case was remanded to Director Valuation to re-examine the matter and to issue a revised valuation ruling in the light of relevant data. Meanwhile values reflecting in valuation ruling No.No.414/2012, dated 17-01-2012, issued previously on the subject were made applicable, until issuance of a revised/fresh. Therefore, the exercise for redetermination of customs values have been initiated ruling goods in question.



Methodology adopted to determine customs values: Valuation methods given in section 25 of the Customs Act, 1969 were examined to ascertain which method was applicable to the valuation issue in hand in terms of section 25-A (1) of the Customs Act, 1969. 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. After examining all methods, only Identical / Similar Goods Value Methods as provided in section 25 (5) (6) of the Customs Act were found to be applicable and were the methodology adopted to determine customs values for 'aseptic packaging material of for liquid food/beverages' in this case.

3. Evidence discarded and evidence employed to determine customs values. Meetings were held with stakeholders to ascertain any new evidence of customs values of 'aseptic packaging material of for liquid food'. Evidence furnished by the application of Identical / Similar goods Value Method was used to re determine the customs values.

4. Customs values for aseptic food material for liquid food/ beverages. The 'aseptic packaging material of for liquid food/beverages' of China origin hereinafter specified shall be assessed to duty/ taxes at the following customs values.

Description of goods	Specifications	PCT code	Propose PCT code for Weboc	Origin	Customs Value (US\$/Kg)
(1)	(2)	(3)	(4)	(5)	(6)
Aseptic packaging material for liquid food/beverages.		4811.5990	4811.5990.1000		
Aseptic packaging material for liquid food/beverages.	Base of paper board and coated with aluminum foil, LDPE etc. and laminated and printed	4811.5990	4811.5990.1100	China	2.60

5. **Validity of this Valuation Ruling.** This Valuation Ruling shall have prospective application and the values determined in this Ruling shall continue to be the applicable custom values for aseptic packaging material of for liquid food/beverages till the time the 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 custom values determined in the Ruling. In cases where declared values are more than the custom values determined in the Ruling, or the differential between airfreight and sea freight, when taken into account, raises the customs values above those determined in this ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969.

6. **Remedies against this Valuation Ruling.** The Customs Act, 1969 provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

(Dr. Zulfiqar Ahmad Malik)  
Director

Copy for information to:

- (1) S.A TO Chairman, F.B.R., Islamabad.
- (2) Member (Customs), F.B.R., Islamabad.
- (3) Chief Collectors of Customs (South), Custom House, Karachi.
- (4) Chief Collectors of Customs (North), Custom House, Islamabad.
- (5) Director General, Intelligence and Investigation, Islamabad.
- (6) Director General, Post Clearance Audit, Islamabad.