



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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The Collectors of Customs, Model Customs Collectorates, Appraisement (East/West)/ Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

**Determination of Customs Values of Copper Clad Laminated Sheets Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 752/2015)

No. Misc/18/2014-VI 9098

Dated: June 23, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs value of Copper Clad Laminated Sheets are determined as follows :-

2. **Description of the valuation issue:** It was brought to the notice of this Directorate General that Copper Clad Laminated Sheets are being imported at lower and variable values. Therefore, an exercise to determine the customs values of the subject goods under section 25A was initiated.
3. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations in the declarations the same could not be relied upon exclusively. In the sequential order this office also conducted market inquiries in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Input and feed back by the participants during the Stakeholders' meetings were also considered. Online available information was also checked. All the available information was analyzed and evaluated. Keeping all the above in view, Customs values of Copper Clad Laminated Sheets are determined under Sub section (9) of Section 25 of the Customs Act, 1969.
4. **Stakeholders' participation in determination of Customs values:** Meetings were held with stakeholders including importers, local manufacturers, and representative of trade bodies on 16-06-2015 to discuss the current international market prices of Copper Clad Laminated Sheets.
5. **Customs values for Copper Clad Laminated Sheets:** Copper Clad Laminated Sheets *hereinafter specified* shall be assessed to duty / taxes at the following Customs Value:



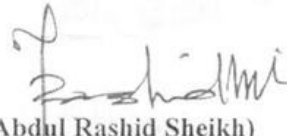
Description of goods	PCT	Proposed PCT for WEBOC	Origin	Customs Values (C&F) USS/KG
(1)	(2)	(3)	(4)	(5)
Copper Clad Laminated Sheets	7410.2100	7410.2100.1000	China	3.95

6. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A or section 25-D of the Customs Act, 1969.

8. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issuance of this Ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately for redressal.

  
 (Abdul Rashid Sheikh)  
 Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in