



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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 COPPR CLAD LAMINATED SHEETS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. ¹²⁴² /2018)

No.Misc/18/2014-VI

139

Dated: January 04, 2018

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

2. **Background of the valuation issue:** The Customs values of Copper Clad Laminated Sheets were determined vide Valuation Ruling No 975/2016 dated 24-11-2016. As the ruling was old, and values in the international market has changed, therefore, an exercise was initiated to determine the customs values of afore-mentioned goods under Section 25-A of the Customs Act, 1969.
3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was scheduled on 22-12-2017. The participants were requested to submit following documents before or during stakeholders' meetings.
 - i) Invoice of Imports made during last three months showing factual value.
 - ii) Websites, names and E-mail address of known foreign suppliers / manufacturers of the item in question through which the actual current value could be ascertained.
 - iii) Copies of contracts made / LCs opened during the last three months showing the value of items in question.
 - iv) Copies of Sales Tax paid invoices issued during last four months (excluding duty and taxes) to substantiate the contentions of the importers.
4. **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 conducted market

inquiries in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. The feedback and input of the participants during the stakeholders' meeting was also considered. Online information regarding the trading prices was also checked. Finally, PRAL database, market information and international prices through Web were examined thoroughly. All the information so gathered was analyzed and evaluated for the determination of the customs values. Consequently, the Customs values of Copper Clad Laminated Sheets are determined under Sub-Section (9) of Section 25 of the Customs Act, 1969.

5. **Customs values for Copper Clad Laminated Sheets:** Copper Clad Laminated Sheets *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values :-

S.No	Description	PCT Heading	Proposed PCT for WeBOC	Origin	Custom Value US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Copper Clad Laminated Sheets	7410.2100	7410.2100.1000	China	3.40

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 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 issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in the ruling are for the description and specifications as mentioned herein. PCT Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required

thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

10. ***This ruling supersedes Valuation Ruling No. 975/2016 dated 24-11-2016.***


(Mohammad Iqbal Muneeb)
 Director
 4/11/18

Copy for information to: -

1. Member (Customs), FBR, Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), 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), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Multan.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting Valuation Ruling No. 975/2016 dated 24-11-2016 from the system on the date of issue of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Revision Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Association, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st Floor, Custom House, Karachi.
21. Guard File.