



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF ALUMINUM FOIL
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.686/ 2014)

No.Misc/16/2013-VI

Dated: September 16, 2014

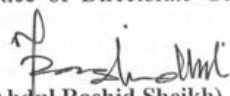
In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Aluminum Foil are determined as follows:-

1. **Description of the valuation issue:** It was brought to the notice of Directorate General of Customs Valuation that Aluminum Foils were being imported at under-invoiced values. Therefore, an exercise to determine the Customs values of the subject goods under Section 25A of the Customs Act, 1969 was initiated. Accordingly, the Customs values are determined as under Section 25A of the Customs Act, 1969.
2. **Methodology adopted to determine Customs values:** Valuation methods provided under Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because requisite information required under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined which provided some reference values. Value Deductive Method as envisaged under Section 25(7) was examined but the same was not helpful because the under reference goods were primarily imported as raw material for own/industrial consumption. Similarly, the value method under Section 25(8) could not be applied due to non-availability of details of expenses incurred in the country of manufacture. Consequently, with the consent of importers/stakeholders, the Fall Back Method under Section 25(9) was relied upon to determine the Customs values of imported goods under section 25A of the Customs Act, 1969.
3. **Stakeholders' participation in determination of Customs values:** Meetings were held with stakeholders on 26.08.2014 & 04.09.2014. The meetings were attended by representatives of KCCI and importers/stakeholders. The stakeholders were of the view that Customs values may be determined to address the menace of misdeclarations/under-invoicing and to enable a fair assessment of imported goods.
4. **Customs Values of Aluminum Foil, hereinafter specified,** shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below: -



S.No.	Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Value (C&F) US\$
(1)	(2)	(3)	(4)	(5)	(6)
01	Plain Aluminum Foil Upto 10 micron	7607.1100	7607.1100.1000	China	US\$3.50/kg
02	Plain Aluminum Foil Above 10 to 20 micron	7607.1100	7607.1100.1100		US\$3.40/kg
03	Plain Aluminum Foil Above 20 to 65 micron	7607.1100	7607.1100.1200		US\$3.30/kg
04	Plain Aluminum Foil Above 65 to 100 micron	7607.1100	7607.1100.1300		US\$3.20/kg
05	Plain Aluminum Foil Above 100 to 150 micron	7607.1100	7607.1100.1400		US\$2.70/kg
06	Plain Aluminum Foil Above 150 to 200 micron	7607.1100	7607.1100.1500		US\$2.60/kg
07	Plain Aluminum Sheet Above 200 to 300 micron	7606.1100	7606.1100.1000		US\$2.50/kg
08	Plain Aluminum Sheet Above 300 to 400 micron	7606.1100	7606.1100.1100		US\$2.40/kg
09	Plain Aluminum Sheet Above 400 to 500 micron	7606.1100	7606.1100.1200		US\$2.30/kg

5. 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.
6. **Validity of 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 25A of the Customs Act, 1969.
7. **Revision of the Customs 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.
8. 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 with respect to PCT may kindly be brought to the notice of Directorate General immediately.


(Abdul Rashid Sheikh)
Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.