



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 Muhammad Bin Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES OF ALUMINIUM BEVERAGE CANS**  
**(H.S.CODE NO. 7612.9010) UNDER SECTION 25-A OF THE**  
**CUSTOMS ACT, 1969.**

(VALUATION RULING NO. 130/2015)

No. Misc/10/2015-VI

Dated: May 18, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Aluminium Beverage Cans (7612.9010) are determined as follows:

- Background of the valuation issue:** In the process of issuance of Valuation Ruling, it was observed that the value of imported goods namely Aluminium Beverage Cans were being disputed at the clearance stage which were examined and resolved through the specific valuation Advice in terms of section 25 of the Customs Act, 1969. Clearance data of previous months was analyzed which indicated that there were significant variations in declarations. With a view to streamline the valuation of these goods in the wake of abnormal variation in the import prices, its determination within the meaning of section 25A of the Customs Act 1969, was undertaken in the light of references received from the clearance Collectorate.
- 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 the same could not be relied upon. In the sequential order this office then conducted market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969 but as the goods were not

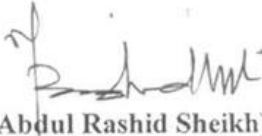


available in the market due to its consumption by local industry, this methodology could not be used. The clearance data of past months were critically examined. Different stakeholders were invited for their input and feedback. All the information available with Valuation Department has been scrutinized and Customs values of Aluminium Beverage Cans are determined under sub-section (9) of Section 25 of the Customs Act, 1969.

3. **Stakeholders' participation:** Meetings were held with stakeholders including the representatives of importers and trade bodies on 28.04.2015 for their input on the subject issue. In the meeting all issues relating to Aluminium Beverage Cans values including prices of different capacity of cans were discussed in minor details. M/s Pakistan Beverage Ltd vehemently asserted that they declare correct transaction values to Pakistan Customs and are the biggest user of these cans. They were of the view, that they cannot afford to declare prices other than the transaction values and submitted capacity-wise import prices of aluminium cans for the past year. They further asserted that due to their huge consumption, they get commercial discount on bulk quantity from manufacturers. Other stakeholders also presented their point of view but did not refute the claims of Ms Pakistan Beverages. It was also pointed out by participants that most of the import in Pakistan is from one manufacturer of UAE. The input by different stakeholders was minutely evaluated. Ms Amber Capacitors pointed out that they import aluminium cans for the manufacture of electrical capacitors and that their cans are not printed and the thickness of sheet is very different than the beverage cans. It was clarified that this Ruling will be applicable on printed beverage cans only.
4. **Customs values for Aluminium Beverage Cans:** Aluminium Beverage Cans *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values:-

Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Values C&F (US\$/Kg)
(2)	(3)	(4)	(5)	(6)
Aluminum Beverage Can	7612.9010	7612.9010.1010	UAE	7.50
250 ml			Turkey	7.00
300 ml		China		
330 ml				
355 ml				
500 ml	7612.9010.1030		7.70	

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 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 24-D of the Customs Act, 1969.
7. **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.
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 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, Mauje-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.