



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI

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**The Collectors of Customs**, Collectorates of Customs (Appraisalment – West)/ Appraisalment – East / Appraisalment – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisalment/Enforcement), Quetta/Gawadar/ (Appraisalment/Enforcement/ AIIA), Lahore/Appraisalment, Faisalabad/ Appraisalment, Sambrial (Sialkot)/ Enforcement, Multan/Islamabad/ Gilgit-Baltistan/ (Appraisalment/Enforcement), Peshawar/Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade, Karachi.

**DETERMINATION OF CUSTOMS VALUES OF PLASTIC RAW MATERIALS UNDER SECTION 25A READ WITH PROVISO TO SECTION 25A (1) OF THE CUSTOMS ACT,**

**1969**

(Publication Value Reference No. 04/2023)

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In exercise of the powers conferred under Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969, the Customs values of Plastic Raw Materials are determined as follows:

**Background of the valuation issue:** It has been noticed that Plastic Raw Materials are imported into Pakistan from different origins. Since, the determination of customs value of these items are not done under Section 25A of Customs Act, 1969, therefore, an exercise has been undertaken by this Directorate to determine the Customs values of the same in order to address under-invoicing in import of the said items.

2. **Analysis / Exercise done to determine Customs Values:** In this regard, Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, prices retrieved from the international publication, namely PLATTS, showing price trend of the subject goods in the international market, have been examined.

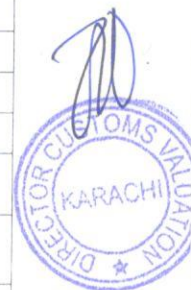
3. **Method (s) adopted to determine Customs values:** The Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was considered. However, the same was found inapplicable because of absence of necessary information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) ibid was examined for applicability to determine Customs values of subject goods. However, the same could not be relied upon since the evidences in the ninety (90) days' data are based on the erstwhile international market prices which have changed now. Subsequently, available data / information collected through international publication i.e. PLATTS was thoroughly scrutinized and compared with the import data of the relevant period to determine Customs values. Finally, the values of Plastic Raw Materials have been determined in terms of Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969.



4. **Customs values for Plastic Raw Materials thereof):** Plastic Raw Materials, hereinafter specified shall be assessed to duty / taxes at the following Customs values:-

S. No.	ITEM	H.S. Code	H.S. Code Extension	C&F Customs Values of Plastic Raw Materials (US\$/Kg)			
				01-Dec TO 07-Dec	08-Dec TO 14-Dec	15-Dec TO 21-Dec	22-Dec TO 28-Dec
1	LDPE	3901.1000	3901.1000.1000	1.1	1.085	1.085	1.09
2	LLDPE BUTENE	3901.1000	3901.1000.2000	1.01	1.03	1.05	1.06
3	HDPE INJECTION	3901.2000	3901.2000.1000	0.98	1	1	1.01
4	HDPE BLOW	3901.2000	3901.2000.2000	0.98	1.01	1.02	1.04
5	HDPE FILM	3901.2000	3901.2000.3000	0.97	1	1.02	1.07
6	HDPE YARN	3901.2000	3901.2000.4000	1.03	1.06	1.07	1.09
7	PP INJ / TAPE	3902.1000	3902.1000.1000	0.98	0.99	1	1.03
8	PP FIBER	3902.1000	3902.1000.2000	0.99	1	1.01	1.04
9	PP FILM	3902.1000	3902.1000.3000	0.99	1	1.01	1.04
10	BOPP	3902.1000	3902.1000.4000	0.985	0.995	1.005	1.035
11	PP BLOCK COPOLYMER	3902.3000	3902.3000.1000	1	1.01	1.02	1.05
12	PP RANDOM COPOLYMER	3902.3000	3902.3000.2000	1.07	1.08	1.09	1.12
13	PP RANDOM (PPRC) PIPE GRADE	3902.3000	3902.3000.3000	1.12	1.13	1.14	1.17
14	POLYSTYRENE EXPANDABLE	3903.1100	3903.1100.1000	1.3	1.295	1.3	1.3
15	GPSS	3903.1910	3903.1910.1000	1.185	1.18	1.19	1.19
16	HIPS	3903.1920	3903.1920.1000	1.28	1.275	1.28	1.28
17	ABS	3903.3000	3903.3000.1000	1.33	1.325	1.33	1.335
18	PVC SUSPENSION (Ethylene Based)	3904.1090	3904.1090.1000	0.8	0.84	0.88	0.9
19	PVC SUSPENSION (Carbide Based)	3904.1090	3904.1090.2000	0.75	0.79	0.83	0.85
20	PET BOTTLE GRADE	3907.6120	3907.6120.1000	0.99	0.98	0.98	0.99

**Note:** The above prices are applied according to the L/C date. In case, goods are without L/C, values according to B/L date will apply.



5. In cases, where declared values are higher than the so determined Customs values, 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

6. **Validity of these Publication values:** The Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

7. **Revision of the determined Publication values:** In case of disagreement (with such customs values) by any importer/exporter, the assessing officer shall give the reasons in writing and shall issue an Assessment Order which shall be appealable before the Collector (Appeals) under

Section 193 of the Customs Act, 1969. Further, if aggrieved, a revision petition may be filed against the determined values as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of these publication values 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 said determined values are applied by the concerned assessing officers/officials without fail. Any anomaly observed may kindly be brought to the notice of the Directorate of Customs Valuation, Karachi immediately. Customs values determined in the Publication value are for the description and specification as mentioned in the table above of this Publication Value. PCT Codes are mentioned for illustrative purposes so that Publication 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 certifications 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.



**(Fayaz Rasool Maken)**  
**Director**

Copy to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Association (KCAA), Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.