



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE KARACHI  
Phone: 021-99214144

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No. Misc/09/2011-III/1249

Dated: 28-11-2024

VALUATION RULING NO. 1922/2024

1. This ruling supersedes Valuation Ruling No. 1745/2023 dated 15.02.2023.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (5) of Section 25 of the Customs Act, 1969.
3. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.
4. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

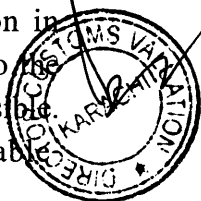
Subject: DETERMINATION OF CUSTOMS VALUES OF ASEPTIC PACKAGING MATERIAL FOR LIQUID FOOD/BEVERAGES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1745/2023 dated 15.02.2023.
2.	Date of meetings with stakeholders	The meeting with relevant stakeholders was conducted on 29.08.2024.

**Background of the issue:** Earlier, the customs values of Aseptic Packaging Material for Liquid Food/Beverages were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1745/2023 dated 15-02-2023. The existing Valuation Ruling was set aside by Customs Appellate Tribunal vide its judgment dated 27.11.2023. Therefore, the Directorate initiated the exercise for issuance of fresh Valuation Ruling under Section 25 and 25A of the Customs Act, 1969.

**2. Analysis / Exercise done to determine Customs Values:** During the meeting the importer has contended that the import of the subject item is constantly decreasing as 90% of the demand of the goods is being met by the local manufacturing facilities and around 10% demand is being met by the imports. Ninety (90) days' clearance data has been retrieved and the same has been scrutinized.

**3. Method(s) adopted to determine Customs values:** 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 found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) and Section 25(6) ibid were examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities and variation in declaration. As the item is an industrial one and not readily available in the market, so the applicability of sub-Section (7) of Section 25 of Customs Act, 1969 was also not possible. Information available was, hence, found incomplete. On the basis of available



(2)

Data / information collected and exercise conducted the values of Aseptic Packaging Material for Liquid Food/Beverages have been determined under sub-section (9) of Section 25 of the Customs Act, 1969 read with Customs Rule 121 (2) of the Customs Rules, 2001, which are as under:

4. **Customs values of Aseptic Packaging Material for Liquid Food/Beverages –** Aseptic Packaging Material for Liquid Food/Beverages, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:

S. No	Description	PCT	Proposed for WeBOC	Origin	Customs Values (C&F) in US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Aseptic Packaging Material for Liquid Food/Beverages	4811.5990	4811.5990.1000	China	2.75

5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

6. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

7. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

8. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.

  
(Dr. Tahir Qureshi)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

**Copy for information:**

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.

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