GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR CUSTOM HOUSE
KARACHI
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No. Misc/10/2015-VI/137 Dated: 23 -02-2026

VALUATION RULING NO. 2050 / 2026

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

2. 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.

Subject: **DETERMINATION OF CUSTOMS VALUE FOR DISPOSABLE ALUNIMUM FOOD CONTAINERS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

Background: A representation from stakeholders has been received stating that consignments of Disposable Aluminum Food Containers were released at lower values, resulting in disparity in assessment and lack of uniformity in the local market. In order to ensure consistency and safeguard government revenue, the Directorate has decided to determine the customs values of the subject goods. Accordingly, an exercise has been initiated for determination of customs values of subject item under Section 25A of the Customs Act, 1969. Meeting notices have been issued to all relevant stakeholders inviting their participation and submission of documentary evidence to facilitate a fair and transparent determination of customs values of the subject goods.

2. **Stakeholders' participation in determination of Customs Values**: During the meeting, the stakeholders submitted that the subject goods cleared at comparatively lower declared values, which did not reflect the prevailing international market prices. The international price of raw material is higher side, therefore, the determine value shall be on the basis of raw material plus manufacturing cost. They further emphasized that such variations in assessment created distortions in the local market and requested that the customs values of subject items be aligned with current international benchmarks. The stakeholders further stressed that determination on the basis of verifiable international price trends, supported by contemporary import data and documentary evidence would ensure transparency, uniformity, and protection of government revenue.

3. **Analysis for the Determination of Customs Values:** Keeping in view the representations submitted by the stakeholders, the import data of the preceding ninety (90) days, along with information obtained from international price sources and international publication price of constitute material, was thoroughly scrutinized. The specifications of the subject goods were also examined. This classification was taken into consideration to ensure an appropriate comparison of values and to maintain uniformity in assessment while determining the customs values of the subject goods.

4. **Method(s) adopted to determine Customs values**: The valuation methods prescribed under Section 25 of the Customs Act, 1969 were applied in a sequential manner in accordance with the law. Initially, the transaction value method under sub-section (l) was

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examined; however, it was found inapplicable due to the absence of information required under sub-section (2) of Section 25 of the Customs Act, 1969. The values of identical and similar goods, as provided under sub-sections (5) and (6) ibid, were also examined but could not be solely relied upon for certain origins due to the absence of verifiable evidence concerning the specification of the imported goods, as well as abnormal fluctuations in prices from the same regions of origin. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was conducted in accordance with the procedure laid down in Office Order No. 17/2014 dated 19.03.2014. Local markets were visited; however, the findings could not be considered fully reliable owing to irregular and inconsistent pricing trends. The computed value method, as prescribed under sub-section (8) of Section 25 of the Act, was also examined. In this regard, the international prices of the raw material, along with the processing and further value addition were also consulted through international sources. Finally, market information obtained from credible online sources were gathered, analyzed, and utilized. Based on this comprehensive evaluation, the customs values of the subject goods have been determined under sub-section (9) read with (8) of Section 25 of the Customs Act, 1969 further read with first proviso of Section 25A of the Customs Act, 1969. This methodology ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

5. **Customs values for Disposable Aluminum Food Container** *hereinafter specified* shall be assessed to duty/taxes at the following Customs values:-

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$ per Kg
1.	Disposable Aluminum Food Container	7612.1000 7612.9090 7615.1000 7615.2000	7612.1000.1000 7612.9090.1000 7615.1000.1000 7615.2000.1000	All Origin	4.27

6. 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. Furthermore, if the consignment 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.

23/2/26

(Azhar Husain Merchant)
Director

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Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gawadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement–East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ 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, Director Generals of Customs Valuation, Custom House, Karachi.
3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
5) All Collectors / Directors of respective Collectorates and Directorates.
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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