GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
*****

No. Misc/13/2009-II/Dir-45 Dated: 24-09-2026

VALUATION RULING NO.2108 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES FOR ALUMINUM HYDROXIDE/ALUMINA HYDRATE UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 819/2016 dated 04.03.2016.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was held on 24.09.2026.

Background of the Issue: The customs values of Aluminum Hydroxide/ Alumina Hydrate were previously determined vide Valuation Ruling No. 819/2016 dated 04.03.2016. Since considerable time has elapsed and the existing Valuation Ruling is now more than ten years old, it was considered necessary to review the determined customs values in the light of prevailing international prices, current import trends and other relevant factors. Accordingly, the Directorate initiated a fresh exercise for re-determination of the customs values of the subject goods covered under the aforesaid Valuation Ruling. Meeting notices were issued to all relevant stakeholders, to afford them an opportunity to present their viewpoints and submit relevant documentary evidence in support of their claims.

2. **Stakeholders' participation in determination of Customs values**: During the meeting, the stakeholders/importers contended that the determined customs values are lower than the prevailing international prices, whereas their declared values are higher than the determined customs values and are in line with the current international market prices. They, therefore, requested that the customs values of the subject goods be re-determined on the basis of the prevailing import data for the last ninety days and current international price trends. Accordingly, they were advised to furnish the relevant supporting documents, including invoices, contracts, price lists, and other verifiable evidence for consideration during the re-determination exercise.

3. **Analysis/Exercise done to determine Customs Values**: The viewpoints of the stakeholders were thoroughly analyzed, and a detailed examination of the import data for the last ninety days was carried out. The price trends referred to by the stakeholders were also examined and taken into consideration. Furthermore, it was observed that the subject goods are primarily industrial in nature and are not readily available in the local market; therefore, a meaningful market inquiry could not be conducted. The goods were also examined on a grade-wise basis,

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which revealed that both pharmaceutical-grade and industrial-grade products are being imported. Accordingly, a separate break-up of pharmaceutical and industrial grades is considered necessary to facilitate proper, transparent, and uniform assessment at the clearance stage.

4. **Method(s) adopted to determine Customs values**: Considering the foregoing, the valuation methods prescribed under Section 25 of the Customs Act, 1969 were examined and applied in their prescribed sequence for determination of the customs value of the subject goods. The transaction value method envisaged under sub-section (1) of Section 25 could not be adopted, as adequate and verifiable information relating to the adjustments contemplated under Section 25(2) was not available for arriving at an accurate transaction value. Thereafter, the identical goods method provided under sub-section (5) of Section 25 was evaluated. Although the available import data offered certain indicative references, such data was not considered sufficient for exclusive reliance because complete and verifiable particulars regarding quality, specifications, quantities, commercial level, industrial usage, and other comparable characteristics were not available. The similar goods method stipulated under sub-section (6) of Section 25 was likewise considered; however, the available references did not provide an adequate basis for determination of value exclusively under this method. The deductive value method under sub-section (7) was also explored through market enquiry. However, since the subject goods are predominantly industrial in nature and are not ordinarily available for sale in the local market in comparable form, this method could not be effectively applied. Likewise, the computed value method under sub-section (8) was considered but could not be resorted to due to the absence of authenticated and verifiable information concerning production costs, processing/conversion expenses, and other associated manufacturing costs in the country of export. Consequently, after exhausting the preceding valuation methods in sequential order, the customs values of the subject goods have been determined under sub-section (9), read with sub-section (6), of Section 25 of the Customs Act, 1969, by taking into account the most appropriate and reliable information available on record.

5. **Customs Values for Aluminum Hydroxide/Alumina Hydrate**, *hereinafter specified,* shall be assessed to duty / taxes at following Customs Values:

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Aluminum Hydroxide / Alumina Hydrate **(Industrial Grade)**	2818.3000	2818.3000.1000	China	0.40
2	Aluminum Hydroxide / Alumina Hydrate **(Pharma Grade)**	2818.3000	2818.3000.1100	India	2.84

6. In cases, where transactional 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.

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

8. 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.

9. 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.

(Tahir Abbas)
Director

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 / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement–East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Indus / 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/Policy), F.B.R., Islamabad.
2. The Director General, Directorate General 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. The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in WEBOC database system.
6. The Convener (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
7. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Rawalpindi, Hyderabad, Quetta & Peshawar.
8. The President, All Pakistan Customs Agents Association, Karachi.
9. The Karachi Customs Agents Group, Bohri Road, Karachi.
10. The Webmaster, Federal Board of Revenue, Islamabad.
11. Guard File.

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