



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE, KARACHI

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**The Collectors of Customs,** Collectorate of Customs, (Appraisalment - West / Appraisalment - East / Appraisalment - Port Muhammad Bin Qasim / Enforcement JIAP / Export / Export PMBQ), Karachi / / Hyderabad / (Appraisalment / Enforcement), Quetta / Gawadar / (Appraisalment / Enforcement / AIIA), Lahore / Appraisalment, Faisalabad / Appraisalment Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Giligit - Baltistan / (Appraisalment Enforcement), Peshawar / Enforcement, Dera Ismail Khan.

**DETERMINATION OF CUSTOMS VALUE OF ALUMINIUM COMPOSITE  
PANELS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

**(VALUATION RULING NO 1610 /2022)**

No. Misc/07/2009/VI-A/256.

Dated: - 11-03-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969. the Customs value of Aluminum Composite Panels is determined as follows:

2. **Background of the valuation issue:** Earlier the customs value of Aluminum Composite Panels was determined and notified vide Valuation Ruling No.909/2016, dated 15-08-2016. A representation was received from M/s. Akbari Engineering (Pvt.) Ltd, that raw material prices of Aluminium sheets has increased significantly and the Customs Values mentioned in the prevalent Valuation Ruling was no more reflective in present scenario, being over five years old. Accordingly, an exercise was undertaken by this Directorate General to re-determine the Customs Values according to prevalent price trends.
3. **Stakeholders' participation in determination of Customs values:** Meeting was held on 02-03-2022 with stake holders. The stake holders observed that values of aluminium composite panel have increased significantly over the period as reflected in the in the light of LME prices published in London Metal Bulletin. All the participants had been requested to submit following documents so that correct customs values could be determined:-
  - i) Invoices of imports during last three months showing factual value.
  - ii) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
  - iii) Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
  - iv) Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. **Method adopted to determine Customs values:** Valuation methods provided Under Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available. Identical and Similar goods valuation methods provided in Section 25 (5) & (6) were examined for applicability to the Valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied upon due to wide variation in declared values of subject goods. Deductive Value Method as envisaged Under Section 25(7) of the Customs Act, 1969, was examined and local market inquiry was conducted to ascertain market selling price of the said goods and different market were surveyed for the purpose. The values were worked out by the applying the methodology under Section 25(8) of the Customs Act, 1969. LME and SCAN prices of the two main constituent materials, i.e., Aluminum and polyethylene in terms of proviso to sub-section (1) of Section 25A inserted vide Finance Act, 2021, were also checked but since the accurate costs of conversion and profit margins in the countries of exportation were not available, computed value method as provided in Section 25(8) could not be exclusively applied for valuation. Furthermore, online values were also checked. After evaluating and analyzing the information so gathered, reliance was placed on Section 25 (9) of the Customs Act, 1969, to determine the Customs Values accordingly.

5. **Customs value for Aluminum Composite Panels hereinafter specified** shall be assessed to duty / taxes at the following minimum Customs Values:-

S.No.	Description of goods	PCT	Proposed PCT for WEOC	Origin	Customs Values (C&F) (Per/Kg)
(1)	(2)	(3)	(4)	(5)	(6)
01	Aluminum Composite Panels	7606.1100 7606.1200	7606.1100.1000 7606.1200.1000	China	2.90
02			7606.1100.1100 7606.1200.1100	U.A.E	3.25
03			7606.1100.1200 7606.1200.1200	Korea	3.75
04			7606.1100.1300 7606.1200.1300	Other Origins	4.00
05	Aluminium Composite Panels (Fire Resistant Grade)		7606.1100.1400 7606.1200.1400	China	3.40
06			7606.1100.1500 7606.1200.1500	U.A.E	3.80
07			7606.1100.1600 7606.1200.1600	Korea	4.39
08			7606.1100.1700 7606.1200.1700	Other Origins	4.68

6. 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.

7. **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 (4) of Section 25A of the Customs Act, 1969, read with Rule 107(a), Chapter IX, of the Custom Rules, 2001.

8. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in this Valuation 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. Customs values determined in the ruling are for the description and specification as mentioned in the tables above of this Ruling. PCT Codes are mentioned for illustrative purposes so that valuation ruling 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 certification 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.

10. ***This ruling supersedes Valuation Ruling No.909/2016 dated 15-08-2016.***

  
(Syed Fawad Ali Shah)  
Director

Copy for information to: -

- 1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
- 4) The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
- 5) The Chief Collector of Customs (Central), Lahore.
- 6) The Chief Collector of Customs (North), Islamabad.
- 7) The Chief Collector of Customs, (Enforcement), Custom House, Quetta.
- 8) The Director General, Intelligence and Investigation-FBR, Islamabad.
- 9) The Director General, PCA& Internal Audit, Karachi.
- 10) The Director General, IOCO, Karachi
- 11) The Director General, Transit Trade, Custom House Karachi
- 12) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 13) The Director, Transit Trade, Custom House Karachi
- 14) The Director, Directorate of Customs Valuation, Lahore.
- 15) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 16) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.

- 17) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 18) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 19) The Webmaster, Federal Board of Revenue, Islamabad.
- 20) Guard File.