



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

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 ELECTROLYTIC TIN PLATE (ETP) AND TIN FREE SHEET (TFS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

(VALUATION RULING NO 1613 /2022)

No.Misc/13/2006-VI-A (Part-II)/289.

Dated: -18 -03-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs value of Electrolyte Tin Plate (ETP) and Tin Free Sheet (TFS) are determined as follows:-

- Background of the valuation issue:** The customs values of Electrolytic Tin Plate (ETP) and Tin Free Sheet (TFS) were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.756/2015, dated 01-08-2015 which was recalled subsequently. Representation was received from private companies and Collectorate of Customs (Appraisalment) Port Qasim, vide Letter No. Group-V-680-2021-PQ/1101 dated 31-12-2021 that values of ETP and TFS have been increasing in the international market and the said ruling being more than six years old is not reflective of prevalent international price. Accordingly, an exercise, to determine the Customs values of subject goods was under taken.
- Stakeholders' participation in determination of Customs values:** Meeting was held with stakeholders on 04-03-2022 to discuss the current international price of the subject goods. The participants contended that the prices of the instant items in the international market have considerably increased. Deliberations were held in the Directorate and the points of view of the participants/stakeholders were heard at length. The data of import of last 90 days was also scrutinized.
- Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found

inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25(2) was not available and hence the requisite information required under the law was not available to arrive at the correct transaction value. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined and considered for applicability to determine Customs value of subject goods. The data provided some reference, however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities, and quantities of commercial level etc. In line with the statutory sequential order of Section 25, this office then conducted a market inquiry using Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969, however, it was found that market values also varied and could not be made the sole basis for determination of customs values. Valuation method provided vide Section 25 (8) of Customs Act 1969, could not be applied as the exact data of conversion cost of constituent materials and allied expenses, at country of export were are not available. Finally, PRAL database, market information and international prices through Web, LME Prices were examined thoroughly. Keeping all the factors in view and after carefully analyzing all the available information from different sources, therefore, Customs values of subject items were determined under Section 25(9) of the Customs Act, 1969.

5. **Customs value for Electrolytic Tin Plate (ETP) and Tin Free Sheet (TFS):** Electrolytic Tin Plate (ETP) and Tin Free Sheet (TFS) *hereinafter specified* shall be assessed to duty / taxes at the following minimum Customs Values: -

S. No	Description of goods	Specification of goods	PCT Code	Proposed PCT for WEOC	Origin	Customs Values (C&F) (Per KG)
(1)	(2)	(3)	(3)	(4)	(5)	(6)
01.	Electrolytic Tin Plate (ETP)	Prime Quality	7210.1290	7210.1290.1000	All Origins	1.75
		Secondary Quality	7210.1210	7210.1210.1000		1.49
02.	Tin Free Sheet (TFS)	Prime Quality	7210.5090	7210.5090.1000	All Origins	1.82
		Secondary Quality	7210.5010	7210.5010.1000		1.55




6. In cases where declared 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 or Section 25D of the Customs Act, 1969

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 for redressed. Customs values determined in the ruling are for the description and specification as mentioned in the tables above of this Ruling. HS 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.


(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.