

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

C. No. Misc/06/2022-VI/226

Dated: 24th March, 2026

VALUATION RULING NO.2057/2026

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 OF EMPTY TIN CANS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	This ruling supersedes earlier Valuation Ruling No. 2022/2025 dated 08.08.2025 and Order-in-Revision No. 65/2025 dated 06.11.2025.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 06.01.2026.

Background of the Issue: The customs values of Empty Tin Cans were determined vide Valuation Ruling No.2022/2025 dated 08.08.2025. M/s. Fine Daily (Pvt.) Ltd. filed a review appeal under Section 25D of the Customs Act, 1969 before the Director General, Directorate General of Customs Valuation. The petitioner argued that their higher declared transaction values, supported by verified documents, were wrongly rejected without proper reasoning and that the Directorate failed to justify the computed value inputs, particularly the conversion costs under Section 25(8). On the issue of applying a uniform Customs value to imports from all origins, the Respondent Department maintained that empty Tin Cans are standardized products with negligible origin based price variation; this position was found plausible and accepted due to the absence of contrary evidence from the petitioner. However, the Directorate was found to have disregarded the directions contained in Order-in-Revision No.28/2025 by not properly considering the petitioner's documentary evidence and by failing to correctly assess the value addition arising from printing on Electrolytic Tin Plate (ETP). Accordingly, the Director General, vide Order-in-Revision No. 65/2025 dated 06.11.2025, ordered that Valuation Ruling No.2022/2025 dated 08.08.2025 be rescinded, and directed the Directorate to conduct a fresh valuation exercise within four weeks, while Valuation Ruling No. 1962/2025 dated 22.01.2025 shall remain operative in the interim.

2. Stakeholders' participation in determination of Customs Values: During the meeting, M/s. Fine Daily (Pvt.) Ltd., a local manufacturer, submitted proforma invoices of a new contract indicating higher values for the subject goods and claimed that it holds a significant market share of the imported goods. However, the importers contended that various challenging factors-particularly the higher exchange rate of the US dollar have adversely affected their business and market sales due to high inflation. The importers further proposed that the Directorate shall also approach the Chinese manufacturers to confirm the internationally prevailing prices of the subject goods. Relevant documents were also submitted by the stakeholders for perusal.

3. Analysis/Exercise done to determine Customs Values: The viewpoints of all relevant stakeholders were thoroughly examined during the course of the proceedings, ensuring that each party's concerns and recommendations were duly considered. To ensure objectivity and accuracy, a comprehensive analysis incorporating multiple dimensions of evaluation was undertaken. In the light of order-in-revision, the documents submitted by the local manufacturer were also examined, and it was observed that the GDs pertain to the years 2022-2024, which fall beyond the prevailing period. The

clearance data for the preceding 90 days was also examined to ascertain the prevailing import values of the subject goods. The analysis included supplier-wise and country-wise import patterns, declared values, and volume of imports in order to determine the appropriate customs value in line with prevailing market trends. Furthermore, the Directorate approached the same Chinese manufacturer whose proforma invoice had been submitted by the local manufacturer in support of its claim. The manufacturer provided a proper quotation of the subject goods on a C&F basis, which was lower than the proforma invoice furnished by the local manufacturer. Prevailing international price trends of the raw materials were also analyzed. It is further noted that the subject goods are predominantly imported from China. In addition, the value addition arising from the processing and manufacturing stages of the goods was assessed to determine the impact of such processing on the final customs value. This holistic approach ensured that the valuation exercise was based on a balanced consideration of empirical data, market intelligence, and stakeholder input, in accordance with the provisions of Section 25A of the Customs Act, 1969.

4. Method(s) adopted to determine Customs values: The valuation methods prescribed under Section 25 of the Customs Act, 1969, were applied sequentially, in accordance with the law. Initially, the transaction value method, as provided under sub-section (1) of Section 25, was considered; however, it was found inapplicable due to the non-availability of essential information required under sub-section (2) of the said section, such as complete and verifiable documentary evidence of actual transaction values. Subsequently, identical / similar goods value method provided in Sub-sections (5) & (6) *ibid* was examined and considered for applicability to determine Customs value of subject goods, however, it was found that the same totally cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. Market enquiry as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969 was attempted but could yield no results as the items not available in the market. The Computed Value method as provided under Section 25(8) was also examined for the valuation of the aforesaid goods; however, it could not be relied upon due to the non-availability of verified manufacturing cost data. Finally, credible online sources, Chinese manufacturer prices and raw material prices 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 sub-section (6) further read with proviso of Section 25A of the Customs Act, 1969.

5. Customs values for Empty Tin Cans *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)
1.	Empty Tin Cans	7311.0040	7311.0040.10000	All Origins	US\$ 1.5/Kg

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 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 VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

(AZHAR HUSSAIN MARCHANT)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectoratos / 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 / 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, 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.