GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
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No. Misc/18/2014-VI/Dir-76 Dated: 19 -11-2026

VALUATION RULING NO. 2133 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Directorate General of Customs Valuation, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUE OF COPPER CLAD LAMINATED SHEET UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Valuation Ruling supersedes earlier Valuation Ruling No. 1242/2018 dated 04.01.2018.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 18.11.2026

Background: The representations from various traders were received in this Directorate to revise Valuation Ruling of Copper Clad Laminated Sheet as the valuation ruling was more than 8 years old and values have increased significantly in the international market. Therefore, in order to safeguard government revenue and determine fair customs values, the Directorate initiated proceedings for determination of the customs values of the subject goods under Section 25A of the Customs Act, 1969.Accordingly, notices were issued to the importers and other concerned stakeholders, inviting them to participate in the valuation proceedings and submit relevant documentary evidence, including import documents, invoices, and other information considered necessary for determination of the customs values

2. **Stakeholders' participation in determination of Customs Values:** An opportunity of hearing was provided to the concerned stakeholders vide meeting notice dated 04.11.2026, whereby a meeting was scheduled for 18.11.2026. The meeting was attended by the relevant stakeholders, who presented their viewpoints regarding the prevailing market prices of Copper Clad Laminated Sheets. They contended that international copper prices have increased significantly over the past eight years and, consequently, the prices of Copper Clad Laminated Sheets, being copper-based products, have also increased. Accordingly, they emphasized the need for an upward revision of the existing customs values in line with the prevailing international market prices.

3. **Analysis / exercise done to determine Customs Values:** The viewpoints expressed by relevant stakeholders were carefully examined and duly considered. Furthermore, a detailed analysis of the import data pertaining to the preceding ninety (90) days was undertaken, along with a comprehensive scrutiny of the relevant supporting import documents, to ascertain the prevailing import values, assess price variations, and identify prevailing price trends. In addition, international prices of the constituent raw materials, particularly copper, were also consulted and analyzed to assess

their impact on the cost of production of Copper Clad Laminated Sheets and to ensure a fair and reasonable determination of customs values in accordance with section 25 of the Customs Act, 1969.

4. **Method(s) adopted to determine Customs values:** In view of 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 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 market enquiries could not be conducted as provided under sub-section (7) of Section 25 of the Customs Act, 1969, because the subject goods are used for the manufacturing of the finished goods and not available at retail market. 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) 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 Copper Clad Laminated Sheets** hereinafter specified shall be assessed to duty/taxes at the following minimum 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.	Copper Clad Laminated Sheets	7410.2100	7410.2100.1000	All Origins	6.00/Kg

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.

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 (Headquarters-South)/ 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/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) 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 WeBOC database system.
7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Rawalpindi, Quetta & Peshawar.
9) The President, All Pakistan Customs Agents Association (APCAA), Karachi.
10) The President, Karachi Custom Agents Association, Karachi.
11) The Webmaster, Federal Board of Revenue, Islamabad.
12) Guard File.

