



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West)/
Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) /
Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan,
Exports(Karachi/Port Qasim).

**Determination of Customs Values of Gypsum Board, Gypsum Tile, Fiber Cement Board
And Fiber Cement Corrugated Sheet Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. **1363** / 2019)

C.No.Reg/Misc/13/2010-V

1968

Dated: April, **26**, 2019

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Gypsum Board Tile, Fiber Cement Board / Fiber Corrugated sheet are determined as follows:-

2. **Background of the valuation issue:** Earlier Customs values of Gypsum Board, Gypsum Tiles and Fiber Cement Board were determined vide Valuation Ruling No.1131/2017 dated 17.04.2017. Representations were received from importers and manufacturers namely M/s Dadex Eternit Limited Karachi (Manufacturer) , M/s DFB Gypsum Industries Karachi (Manufacturer) . M/s VMY Trading Karachi (Importer) and M/s Qasim Iron Works Karachi (Importer) for fixing the fair custom values of Gypsum Board, Gypsum Tiles, Fiber Cement Board and Fiber Cement Corrugated Sheet. An exercise was initiated for finalization of the fair custom values of Gypsum Board, Gypsum Tiles, Fiber Cement Board and Fiber Cement Corrugated Sheet both in local as well as international markets.

3. **Stakeholders' participation in determination of Customs values:** Stakeholders' meetings were scheduled on 18.12.2018, 09.01.2019, 07.02.2019 and 10.04.2019. The stakeholders were requested to submit the following documents:

- 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 three 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. M/s Dadex Eternit Limited Karachi (Manufacturer), M/s DFB Gypsum Industries Karachi (Manufacturer), M/s VMY Trading Karachi (Importer) and M/s Qasim Iron Works Karachi (Importer) appeared for meeting. Both the sides i.e. Manufacturers & Importers put forward their view points alongwith proposed custom values of Gypsum Board, Gypsum Tiles, Fiber Cement Board and Fiber Cement Corrugated Sheet.

5. **Method adopted to determine Customs values:** Valuation methods given in 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 as per law. Identical/similar goods value methods provided in Section 25(5) & (6) were also not found helpful in determination of values due to wide variation in values. Consequently, market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted. Online values were also checked. Customs values of Gypsum Board, Gypsum Tiles, Fiber Cement Board and Fiber Cement Corrugated Sheet were determined under Section 25(7) of the Customs Act, 1969.

6. **Customs Values for Gypsum Board, Gypsum Tiles, Fiber Cement Board and Fiber Cement Corrugated Sheet** *hereinafter specified*, shall be assessed to duty/taxes at the following Customs values:

S. No.	Description of Goods	Specification of Goods	PCT	Proposed PCT For WEOC	Origin	Customs Values (C&F) US\$/kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Gypsum Board	Standard	6809.1100	6809.1100.1000	China/Thailand	0.27
			6809.1100	6809.1100.1100	Middle East	0.30
			6809.1100	6809.1100.1200	Other Origin	0.33
		Moisture Resistance (MR)	6809.1100	6809.1100.1300	China/Thailand	0.42
			6809.1100	6809.1100.1400	Middle East	0.44
			6809.1100	6809.1100.1500	Other Origin	0.47
		Fire Resistance (FR)	6809.1100	6809.1100.1600	China/Thailand	0.43
			6809.1100	6809.1100.1700	Middle East	0.47
			6809.1100	6809.1100.1800	Other Origin	0.49
2	Gypsum Ceiling Tile	PVC Lamination in Different size	6809.1900	6809.1900.1000	China/Thailand	0.34
			6809.1900	6809.1900.1100	Middle East	0.36
			6809.1900	6809.1900.1200	Other Origin	0.40
3	Fiber Cement Board	Plain	6811.8200	6811.8200.1000	China/Thailand India	0.24
			6811.8200	6811.8200.1100	Other Origin	0.27
4	Fiber Cement Corrugated Sheet	Roofing	6811.8100	6811.8100.1000	Vietnam	0.16
			6811.8100	6811.8100.1100	Other Origin	0.21

7. 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 Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined in this Ruling.

8. **Validity of 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 (1) or (3) of Section 25-A of the Customs Act, 1969.

9. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30

days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. 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 table above of this Ruling. HS Codes are mentioned for illustrative purpose 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.

11. ***This ruling supersedes Valuation Ruling No. 1131/2017, dated 14-04-2017.***


(Shafique Ahmed Latifi)
Director

Copy for information to:

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation, Islamabad.
8. Director General, Post Clearance Audit, Islamabad.
9. Director, Intelligence & Investigation, Karachi/ Lahore/ Islamabad/Quetta/Peshawar/Faisalabad.
10. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
11. Director, Customs Valuation, Custom House, Lahore.
12. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Val. Ruling in One Customs & WeBOC database and deleting values circulated vide VDB letter No.142 dated 30.12.2016 from the System.
13. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
15. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
21. Guard File.