

The Collector of Customs, Model Customs Collectorates, Appraisement and Facilitation (East / West) / Port Qasim / Enforcement and Compliance, JIAP Karachi / (Appraisement and Facilitation / Enforcement and Compliance), Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisement and Facilitation Peshawar / Gwadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim).


**DETERMINATION OF CUSTOMS VALUES OF GYPSUM BOARD, GYPSUM
TILES, FIBER CEMENT BOARD AND FIBER CEMENT CORRUGATED
SHEET UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. ¹⁵⁰¹ / 2020)

C.No. Reg/Misc/13/2010-V ¹⁵⁴⁹³

Dated: ¹⁰ -12-2020

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



2. **Background of the valuation issue:** Custom Values of Gypsum Board, Gypsum Tiles, Fiber Cement Board and Fiber Cement Corrugated Sheet were earlier determined vide Valuation Ruling No.1363/2019 dated 26.04.2019. Representations were received from various importers, manufacturers and other stakeholders namely M/s. Bisma Enterprises, M/s. Marhaba Traders and M/s VMY Trading about varying trends of prices from of Vietnam and Srilankan origin. Therefore, an exercise was undertaken by this Directorate General to revise the same according to current values.

3. **Stakeholders' Participation in Determination of Customs Values:** Meetings were held with stakeholders on 06.11.2020 and 19.11.2020 to discuss the current international prices of subject items. All the stakeholders were requested to submit the following documents before or during the course of stakeholder's meetings:

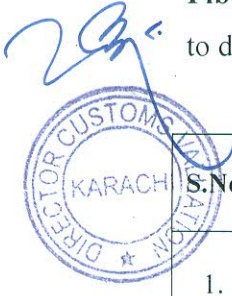
- i. Copies of invoices of imports (including GDs, ER, PL, BL, & all related imported documents each GD-wise) during last one year showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last one year showing the value of item in question, each GD-wise.
- iv. Copies of Sales Tax Invoices issued during last one year 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, each GD-wise.

- v. Latest price catalogue issued from manufacturer.
- vi. Manufacturer's discount schedule if any.
- vii. Copies of export GDs of manufacturer.

During the meeting, the participants submitted few documents which were examined. M/s VMY Trading expressed their contention along with documentary evidence about cement corrugated roofing sheet imported from a Srilankan Company M/s. Rhino Roofing Products Limited. They were of the view that values of cement corrugated roofing sheet from Srilanka should also be included in Valuation Ruling by adding Srilanka as origin. The documents submitted by them were sent to International Customs Wing of FBR to get them verified from Srilanka. FBR conveyed vide its letter No. C.NO.2 (14) IC/2007 dated 16.09.2020 verification issued by Srilankan Customs.

5. Method Adopted to Determine Customs Values: Valuation methods provided in Section 25 of the Customs Act, 1969, were duly applied in their regular sequential order to arrive at customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable because requisite information was not available as per law. The wide variation of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence, requisite information under law was not available to arrive at the transaction value. Therefore, identical/similar goods value methods as provided in Sub-Sections (5) and (6) of Section 25 *ibid* were examined for applicability to the valuation issue in the instant case. The same provided some reference values but could not be exclusively and solely relied upon. In line with the statutory sequential order of Section 25, this office conducted market inquiries for (Deductive Value Method) under Sub-Section (7) of Section 25 of the Customs Act, 1969, which was found appropriate and was applied to arrive at assessable customs values of Gypsum Board, Gypsum Tiles, Fiber Cement Board and Fiber Cement Corrugated Sheet.

6. Customs Values of Gypsum Board, Gypsum Tiles, Fiber Cement Board and Fiber Cement Corrugated Sheet of China & other origins hereinafter specified shall be assessed to duty/taxes on the minimum Customs values mentioned against them in the Table below:

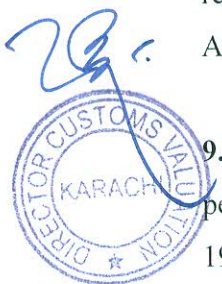


S.No	Description	PCT	Proposed PCT For WeBOC	Origins	Customs Values(C&F)Us\$ Kg
1.	Gypsum Board Standard		6809.1100.1000	China/Thailand	0.27
			6809.1100.1100	Middle East	0.30
			6809.1100.1200	Other Origins	0.33
2.	Gypsum Board		6809.1100.1300	China/Thailand	0.42

	Moisture Resistance (MR)	6809.1100	6809.1100.1400	Middle East	0.44
			6809.1100.1500	Other Origins	0.47
			6809.1100.1600	China/Thailand	0.43
3.	Gypsum Board Fire Resistance (FR)	6809.1100	6809.1100.1700	Middle East	0.47
			6809.1100.1800	Other Origins	0.49
			6809.1900.1000	China/Thailand	0.34
4.	Gypsum Ceiling Tile PVC Lamination in Different Size	6809.1900	6809.1900.1100	Middle East	0.36
			6809.1900.1200	Other Origins	0.40
			6811.8200.1000	China/Thailand	0.24
5.	Fiber Cement Board Plain	6811.8200	6811.8200.1100	Other Origins	0.27
			6811.8100.1000	Vietnam/Srilanka	0.16
6.	Fiber Cement Corrugated Sheet		6811.8100.1100	Other Origins	0.21

7. In cases where declared / transaction values are higher than the customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing officers shall apply those values in terms of Sub-Section 25(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.

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 Rulings No.1363/2019 dated 26.04.2019.***


(Shafique Ahmad Latki)
Director

Copy for information to:

1. The Member (Customs, Operations), F.B.R., Islamabad.
2. The Director General, Directorate General of 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, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
10. The Director General, Post Clearance Audit (PCA), Islamabad.
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting *Valuation Ruling No. 914/2016 dated 25.08.2016*
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi.
18. The Webmaster, Federal Board of Revenue, Islamabad.