



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 Plywood/Film Faced Plywood
Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1121/2017)

No. Mics/23/2017-III 1951

Dated: April 06th, 2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Plywood/Film Faced Plywood are determined as follows:-

2. **Description of the valuation issue:** It has been noticed that Plywood/Film Faced Plywood is being importing regularly involving a high quantum of duty & taxes. It was deemed expedient to initiate an exercise to ascertain whether the declarations were in line with prices prevalent in the international market. Some variation were seen in the declarations, hence it was decided to issue a Valuation Ruling keeping in view international trends.

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meetings were scheduled on 24-03-2017 & 05-04-2017. All participants 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. The meetings were attended by importers of Plywood/Film Faced Plywood and members of Karachi Timber Merchants Group and their proposals were considered for determination of customs value of Plywood/Film Faced Plywood. The values were discussed with them and were unanimously agreed to.

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 examined which provided



some reference values but were not found helpful in determination of values due to some variation in values. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. Online values were also checked. Since the manufacturers' costs and raw material prices of producing the goods in question in the country of exportation were not available, computed value method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. All the information so gathered was evaluated and consequently, reliance was placed upon Sub-Section (9) of Section 25 of the Customs Act, 1969, and customs values of Plywood/Film Faced Plywood were determined under Section 25(9) of the Customs Act, 1969.

6. **Customs Values of Plywood/Film Faced Plywood hereinafter specified**, shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below:

S. No.	Description of Goods	PCT	Proposed PCT For WEOC	Origin	Customs Values (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
01	Plywood (upto 5.00mm)	4412.3200	4412.3200.1000	China	US\$275/CBM
02			4412.3200.1100	Thailand/ Malaysia/ Indonesia & Vietnam	US\$280/CBM
03	Plywood (5.01mm to 14.99mm)		4412.3200.1200	China	US\$220/CBM
04			4412.3200.1300	Thailand/ Malaysia/ Indonesia & Vietnam	US\$225/CBM
05	Plywood/Film Faced Plywood (15mm and above)		4412.3200.1400	China	US\$185/CBM
06			4412.3200.1500	Thailand/ Malaysia/ Indonesia & Vietnam	US\$190/CBM

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 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.


(Dr. Wasif Ali Memon)
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/Peshawer/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 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