

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25A NO. 255

No.1/367/2009-III

Dated 28-05-2010

The Collectors of Customs, Model Customs Collectorates (Appraisement/ PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore/ Sambrial/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject : DETERMINATION OF CUSTOMS VALUE OF "PLAIN PARTICLE BOARD" CLASSIFIABLE UNDER PCT 4410.2100 UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

Value of plain particle board was determined vide Valuation Ruling dated 11-04-2007 under Section 25A of the Customs Act, 1969. Since the said ruling was more than two years old, the case was taken up for revision. Meetings were held with the stakeholders on 17-09-2009, 17-10-2009, 24-10-2009 and 30-03-2010 and issues related to the determination of value i.e. unit of measurement and prices according to specifications were discussed to arrive at the fair value. Representatives of All Pakistan Particle Board Manufacturers Association were of the opinion that values determined earlier are on lower side and may be revised upwards whereas Karachi Timber Merchants Group (KTMG) were of the opinion that previous values are on higher side and may be revised downwards.

2. Joint local market enquiry was conducted which indicated that imported plain particle board is not available in the market whereas locally manufactured particle board is available. The plain particle board is imported by the manufacturers which is sold after lamination in the local market or exported. The data retrieved from One Customs / PaCCS reveals that plain particle board is imported mainly by two major importers i.e. M/s. Interwood Mobel (Pvt) Ltd., from Malaysia and M/s. Thal Limited from Thailand and is being cleared @ US\$ 0.21/Kg to US\$ 0.27/Kg.

3. Having considered all the factors i.e. transaction value of identical goods, manufacturing cost, local selling prices and other factors, following values have been determined under Fall Back Method as envisaged under Section 25(9) ibid :-



S.No.	I.L.S.Code	Description of Goods	Origin	Assessable Customs Value (C&F)
(1)	(2)	(3)	(4)	(5)
01.	4410.2100	Plain Particle Board	Far East	US\$ 0.27/Kg

4. Accordingly the above values are hereby determined under Section 25A of the Customs Act, 1969, which are inclusive of cost of essential packing. All the Customs Clearance Collectorates are advised to finalize the assessment on the value mentioned above. These values shall remain valid until revised. However, in the event of invoice value / declared value being higher than the determined value, such higher value shall be applied for assessment purpose.

(MUSHAMMAD IBRAHIM VIGINO)
DIRECTOR

Copy for information to ;

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. The Director General of Intelligence Investigation-FBR, Islamabad.
4. Chief Collectors of Customs (North/South), Lahore/Karachi.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Federation of Pakistan, Chambers of Commerce & Industry (FPCC&I), Karachi.
10. Karachi Chamber of Commerce & Industry (KCC&I), Karachi.
11. Hon.General Secretary, Karachi Timber Merchants Group (KTMG), Karachi.
12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi
13. Guard File.