



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

**DETERMINATION OF CUSTOMS VALUES OF DIYAR TIMBER,  
PLAIN PARTICLE BOARD AND PRIME MOULDED FIBER BOARD DOOR  
SKIN  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 719/2015)

No.Misc/03/2006-III

Dated: February 13, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Diyar Timber, Plain Particle Board and Prime Moulded Fiber Board Door Skin are determined as follows:-

1. **Description of the valuation issue:** The Customs value of Diyar Timber, Plain Particle Board and Prime Moulded Fiber Board Door Skin were determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.220/2010 dated 16.02.2010, No.255/2010 dated 28.5.2010 and 348/2011 dated 29.06.2011. Since, the above said Valuation Rulings were considerably old and needed revision, therefore an exercise to determine the Customs values of the subject goods afresh was taken up.

2. **Method adopted to determine customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because requisite information required under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) and (6) of Section 25 ibid were examined and found not applicable as requisite information was not available. In the sequential order this office conducted market enquiry using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969. All the available information was analyzed and evaluated for determination of Customs value. Consequently, the Fall Back Method as provided under section 25(9) of the Customs Act, 1969 was applied to arrive at assessable customs values of Diyar Timber, Plain Particle Board and Prime Moulded Fiber Board Door Skin in this case.

3. **Stakeholders' participation in determination of customs values:** Meetings were convened with stakeholders on 12.06.2014, 19.06.2014 and 12.08.2014 wherein their views were sought regarding valuation of subject items.

4. **Customs Values of Diyar Timber, Plain Particle Board and Prime Moulded Fiber Board Door Skin hereinafter specified,** shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below :

S.No.	Description	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Value (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
01	Diyar Timber	4403.9900	4403.9900.1000	Afghanistan	Pak Rs.750/F3 Pak Rs.26486/M3
02	Plain Particle Board	4410.1100	4410.1100.1000	Far East	US\$0.28/kg
03	Moulded Fiber Board Door Skin	4411.9390	4411.9390.1000	China/ Malaysia/ Thailand/Sri Lanka	US\$0.56/kg
		4411.9390	4411.9390.1100	Others	US\$0.62/kg

5. 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 Sub-Section (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.
6. **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.
7. **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, 7<sup>th</sup> Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. If any anomaly in the Ruling is observed the same may kindly be brought to the notice of this Directorate General immediately for redressal.

9. This Valuation Ruling Supersedes Valuation Ruling No.220/2010 dated 16.02.2010, VR No.255/2010 dated 28.05.2010 and VR No.348/2011 29.06.2011.

(Abdul Rashid Sheikh)  
DIRECTOR

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.