



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) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

**Determination of Customs Values of EVA Sheet Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO.761/ 2015)

No. Misc/23/2014-II

Dated: September 15, 2015

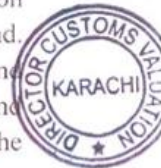
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of EVA Sheet are determined as follows: -

2. **Background of the valuation issue:** A reference was received from MCC Appraisement (East) Karachi that EVA sheet is being declared at substantially under-invoiced values and that declarations are even lower than the cost of raw materials. Therefore, an exercise to determine customs values of EVA sheet under section 25A of the Customs Act, 1969 was initiated.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders including importers, local manufacturers, and representative of trade bodies was scheduled on 29-7-2015 for their input and feedback. However, no one attended the meeting.

4. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act 1969, was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to variations the same could not be relied upon exclusively. No significant feedback could be provided by the stakeholders regarding import values. Therefore, this office conducted market inquires in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Accordingly, customs values of EVA Sheet are determined under sub-section (7) of Section 25 of the Customs Act, 1969. It was observed during the survey that basically there are two types of Eva sheets available in the market; one in black or dark-grey color, and the other in white color. The prices varied depending on their color; due to difference in their quality and strength.

5. **Customs values for EVA Sheet:** Eva Sheet *hereinafter specified* shall be assessed to duty/taxes at the following Customs Values :-



S. No.	Description of goods	PCT	Proposed PCT for WEBOC	Origin	Customs Values (C&F) US\$
(1)	(2)	(3)	(4)	(5)	(6)
01.	EVA Sheet (black or dark-grey color)	3920.1000	3920.1000.1000	China	1.20
02.	EVA Sheet (white color)	3920.1000	3920.1000.1100	China	1.60

6. 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.

7. **Validity of this 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 or section 25-D of the Customs Act, 1969.

8. **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 issuance of this Ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately for redressal.

  
(Manzoor Hussain 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 (Appraisal), 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-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.