GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL 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
MEDIUM DENSITY FIBER BOARD (MDF BOARD)
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 873/ 2016)

No.Misc/01/2007-III Dated : 21.06.2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Medium Density Fiber Board (MDF Board) are determined as follows:-

2. **Background of the valuation issue:** Customs values of Medium Density Fiber Board (MDF Board) and various value-added MDF boards were determined vide Valuation Ruling No.815/2016 dated 29-01-2016. The ruling was challenged u/s 25D of Customs Act, 1969 before the Director General of Customs Valuation. The Director General (Valuation) vide Order in Revision No.181/2016 dated 12.05.2016 directed to segregate and de-club the values of Sri Lankan origin goods from Indonesian, Malaysian, Thailand, Vietnamese, Chinese, New Zealand and Turkish origin in terms of freight and difference in values. Accordingly, values have been determined origin-wise. Invoices and import documents of Malaysian and Sri Lankan origin goods have been endorsed attested and forwarded by the Malaysian and the Sri Lankan embassies respectively, with remarks that their prices are correct. To ascertain current prices prevailing in the international market, in accordance with specific instructions of Director General's Orders and honorable Court Orders vide CP No. D-6918/2015, an exercise to determine the customs values of Medium Density Fiber Board (MDF Board) and its value added products were undertaken by this Directorate General.

3. **Stakeholder's participation in determination of Customs values:** Meetings with stakeholders were held on 27.04.2016 and 09.06.2016. Meetings were attended by the commercial importers including Karachi Timber Merchants Association as well as by local manufacturers of MDF Board such as the representative of M/s. Al-Noor Suger Mills, M/s. Thal Pvt Ltd and M/s. Peshawar Particle Board etc. Before meeting all participants were requested to bring all relevant documents, test reports, literature, Sales Tax Invoices, GDs and other relevant papers along with their proposals in writing. All the importers of subject goods from all origins were represented in the meeting and point of views of each stakeholder was heard in detail. The local Manufacturers like M/s. Al-Noor Suger Mills and M/s. Peshawar Particle Board insisted that the prices in the international markets are higher than those being claimed by the importers. Market enquiry also conducted by this Directorate General. Similarly in order to ascertain the correct value, the importers were requested to furnish Sales Tax Invoices showing the price on

DIRECTOR CUSTOMS VALUATION KARACHI

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which they were selling it to end users. On this, they showed reluctance however commercial invoices, bills of lading and other available import documents were thoroughly scrutinized to obtain maximum information regarding the thicknesses of the imported MDF sheets of various origins / manufacturers and their corresponding weights per sheet, so as to determine the customs value. The viewpoints of importers, manufacturers and those importing from different origins is not only conflicting but quite adversarial in this context and instead of helping the Directorate General in deriving at the Custom values, attempted to create hindrances. Their insistence on two units of measurements is also not tenable. The component of freight, Sri Lanka's concessionary treatment due to exclusivity agreements, de-clubbing the origins etc. were few other contentious issues. The Malaysian importers however agreed on the unit of measurement to be Kilograms by and large. The argument forwarded by some importers that making unit of measurement as per tariff will lead to import of lesser density fiber boards is outside the scope valuation directorate and this may be agitated at relevant foras. In this context it is pertinent to point out that actual variation of weight of sheet per thickness and density of the goods imported from various countries are not a constant factor and they may slightly vary from origin to origin, manufacturer to manufacturer and furthermore these may also vary from one batch to the next batch of manufacturing, depending on the demand of the importer. In order to tackle this issue the declarations of the importers have been given due importance and the weights per sheet in above table are as per declared by the importers and these declared weights per sheet corroborated with the weights per sheet in market survey

4. It was further observed that uniformity and consistency in computation of duty / taxes gets compromised due to simultaneous usage of two units of measurements in the valuation ruling i.e. Kilograms and CBMs. The unit of measurement was provided both in kilograms and CBMs in the last Valuation Ruling, with the condition that duty/taxes would be computed on "whichever figure is higher", however this lead to a grey area susceptible to misuse due to the relatively complex relationships between unit weights, density, thicknesses, CBMs, claimed free thicknesses etc. leading to calculation anomalies and hence inviting distortions in examination and assessment. Therefore, for the sake of uniformity and consistency and to be in line with unit of measurement provided in the customs tariff, only **kilograms** is the unit of measurement provided in this Valuation Ruling based on following grounds:-

- Kilogram is the only unit of measurement provided for quantification of subject goods in Pakistan Customs Tariff (The First Schedule to the Customs Act, 1969) read with relevant CGO which is in line with WCO guidelines on the matter.
- For the purpose of uniformity and consistency in computation of duty / taxes, so that no anomalies remain.
- Furthermore, it is pertinent to place on record that historically assessment/clearance of subject goods has been done on weight (Kilograms) basis. In this regard, it is noteworthy that earlier valuation ruling No. 344/2011 dated 23.06.2011 was also based on weight (Kgs) basis.

5. **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 in hand. Transaction value method under Sub-Section (1) of Section 25 of the Act, 1969, was found

DIRECTOR CUSTOMS VALUATION KARACHI

inapplicable because it is generally known to all that most of the invoices are manipulated/fabricated locally, hence, total reliance thereon cannot be made to ascertain the correct transactional value. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case which provided some reference value of the subject goods but the same could not be relied on due to the reason that the importers usually switch over to other type and verities of similar goods to avoid the Valuation Ruling. The information available was, therefore, not appropriate. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969 was also conducted by this Directorate. The computed method as provided under Section 25(8) of the Customs Act, 1969 could not be applied as the conversion costs, from constituent materials, actually incurred by factories of the various countries of export were not available. Finally, import data obtained from PRAL was analyzed and international prices from various sources on internet were also checked. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of Medium Density Fiber Board (MDF Board) have been determined under Section 25(9) of the Customs Act, 1969.

6. **Customs Values of Medium Density Fiber Board (MDF Board)** ***hereinafter specified*** shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below:-

A.

RAW MEDIUM DENSITY FIBER BOARD

S.No.	Description of goods	Specification	PCT Heading	WeBOC PCT	Origin	Custom values (C&F) US$
01	Medium Density Fiber Board	2.0mm to 3mm	4411.1200 4411.1300 4411.1400	4411.1200.1000 4411.1300.1000 4411.1400.1000	Malaysia	**0.381/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.1100 4411.1300.1100 4411.1400.1100	Indonesia	**0.381/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.1200 4411.1300.1200 4411.1400.1200	China	**0.384/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.1300 4411.1300.1300 4411.1400.1300	Vietnam	**0.381/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.1400 4411.1300.1400 4411.1400.1400	Sri Lanka	**0.378/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.1500 4411.1300.1500 4411.1400.1500	Thailand	**0.381/ kg**

DIRECTOR CUSTOMS VALUATION KARACHI

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			4411.1200 4411.1300 4411.1400	4411.1200.1600 4411.1300.1600 4411.1400.1600	Turkey	**0.396/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.1700 4411.1300.1700 4411.1400.1700	New Zealand	**0.404/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.1800 4411.1300.1800 4411.1400.1800	Others	**0.419/ kg**
02	Medium Density Fiber Board	3.01mm to 6mm	4411.1200 4411.1300 4411.1400	4411.1200.1900 4411.1300.1900 4411.1400.1900	Malaysia	**0.320/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.2000 4411.1300.2000 4411.1400.2000	Indonesia	**0.320/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.2100 4411.1300.2100 4411.1400.2100	China	**0.322/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.2200 4411.1300.2200 4411.1400.22000	Vietnam	**0.320/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.23000 4411.1300.2300 4411.1400.2300	Sri Lanka	**0.317/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.2400 4411.1300.2400 4411.1400.2400	Thailand	**0.320/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.2500 4411.1300.2500 4411.1400.2500	Turkey	**0.333/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.2600 4411.1300.2600 4411.1400.2600	New Zealand	**0.339/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.2700 4411.1300.2700 4411.1400.2700	Others	**0.352/ kg**
03	Medium Density Fiber Board	6.01mm to 9.9mm	4411.1200 4411.1300 4411.1400	4411.1200.2800 4411.1300.2800 4411.1400.2800	Malaysia	**0.335/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.2900 4411.1300.2900 4411.1400.2900	Indonesia	**0.335/ kg**

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DIRECTOR CUSTOMS VALUATION KARACHI

			4411.1200 4411.1300 4411.1400	4411.1200.3000 4411.1300.3000 4411.1400.3000	China	**0.338/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.3100 4411.1300.3100 4411.1400.3100	Vietnam	**0.335/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.3200 4411.1300.3200 4411.1400.3200	Sri Lanka	**0.332/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.3300 4411.1300.3300 4411.1400.3300	Thailand	**0.335/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.3400 4411.1300.3400 4411.1400.3400	Turkey	**0.350/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.3500 4411.1300.3500 4411.1400.3500	New Zealand	**0.357/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.3600 4411.1300.3600 4411.1400.3600	Others	**0.371/ kg**
04	Medium Density Fiber Board	10mm to 14.9mm	4411.1200 4411.1300 4411.1400	4411.1200.3700 4411.1300.3700 4411.1400.3700	Malaysia	**0.334/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.3800 4411.1300.3800 4411.1400.3800	Indonesia	**0.334/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.3900 4411.1300.3900 4411.1400.3900	China	**0.337/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.4000 4411.1300.4000 4411.1400.4000	Vietnam	**0.334/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.4100 4411.1300.4100 4411.1400.4100	Sri Lanka	**0.331/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.4200 4411.1300.4200 4411.1400.4200	Thailand	**0.334/ kg**

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DIRECTOR CUSTOMS VALUATION KARACHI

			4411.1200 4411.1300 4411.1400	4411.1200.4300 4411.1300.4300 4411.1400.4300	Turkey	**0.348/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.4400 4411.1300.4400 4411.1400.4400	New Zealand	**0.356/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.4500 4411.1300.4500 4411.1400.4500	Others	**0.370/ kg**
05	Medium Density Fiber Board	15mm to 25mm	4411.1200 4411.1300 4411.1400	4411.1200.4600 4411.1300.4600 4411.1400.4600	Malaysia	**0.343/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.4700 4411.1300.4700 4411.1400.4700	Indonesia	**0.343/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.4800 4411.1300.4800 4411.1400.4800	China	**0.346/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.4900 4411.1300.4900 4411.1400.4900	Vietnam	**0.343/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.5000 4411.1300.5000 4411.1400.5000	Sri Lanka	**0.340/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.5100 4411.1300.5100 4411.1400.5100	Thailand	**0.343/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.5200 4411.1300.5200 4411.1400.5200	Turkey	**0.358/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.5300 4411.1300.5300 4411.1400.5300	New Zealand	**0.366/ kg**
			4411.1200 4411.1300 4411.1400	4411.1200.5400 4411.1300.5400 4411.1400.5400	Others	**0.381/ kg**

B.
VALUE ADDED MEDIUM DENSITY FIBER BOARD

S.No.	Description of goods	Specifications	PCT Heading		Origin	PROPOSED C&F VALUE US$
01	Medium				Sri Lanka	1.595/ kg

DIRECTOR CUSTOMS VALUATION KARACHI

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	Density Fiber Board **UV**	2.0mm to 3mm	4411.1200 4411.1300 4411.1400	4411.1200.5500 4411.1300.5500 4411.1400.5500	Malaysia	1.597/ kg
					Indonesia	1.597/ kg
					Thailand	1.597/ kg
					China	1.601/ kg
					Vietnam	1.597/ kg
					Turkey	1.603/ kg
					others	1.612/ kg
	Medium Density Fiber Board **ACRYLIC**	2.0 mm to 3mm	4411.1200 4411.1300 4411.1400	4411.1200.5600 4411.1300.5600 4411.1400.5600	Sri Lanka	3.139/ kg
					Malaysia	3.142/ kg
					Indonesia	3.142/ kg
					Thailand	3.142/ kg
					China	3.145/ kg
					Vietnam	3.142/ kg
					Turkey	3.147/ kg
					others	3.156/ kg
	Medium Density Fiber Board **EMBOSED**	2.0mm to 3mm	4411.1200 4411.1300 4411.1400	4411.1200.5700 4411.1300.5700 4411.1400.5700	Sri Lanka	4.374/ kg
					Malaysia	4.376/ kg
					Indonesia	4.376/ kg
					Thailand	4.376/ kg
					China	4.380/ kg
					Vietnam	4.376/ kg

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					Turkey	4.382/ kg
					others	4.391/ kg
	Medium Density Fiber Board **ALUMINUM**	2.0 mm to 3mm	4411.1200 4411.1300 4411.1400	4411.1200.5800 4411.1300.5800 4411.1400.5800	Sri Lanka	2.604/ kg
					Malaysia	2.606/ kg
					Indonesia	2.606/ kg
					Thailand	2.606/ kg
					China	2.609/ kg
					Vietnam	2.606/ kg
					Turkey	2.612/ kg
					others	2.621/ kg
	Medium Density Fiber Board **MELAMINE**	2.0mm to 3mm	4411.1200 4411.1300 4411.1400	4411.1200.5900 4411.1300.5900 4411.1400.5900	Sri Lanka	0.425/ kg
					Malaysia	0.427/ kg
					Indonesia	0.427/ kg
					Thailand	0.427/ kg
					China	0.431/ kg
					Vietnam	0.427/ kg
					Turkey	0.433/ kg
					others	0.443/ kg
02	Medium Density Fiber Board **UV**	3.01 mm to 6mm	4411.1200 4411.1300	4411.1200.6000 4411.1300.6000	Sri Lanka	1.810/ kg
					Malaysia	1.813/ kg
					Indonesia	1.813/ kg
					Thailand	1.813/ kg

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			4411.1400	4411.1400.6000		
					China	1.819/ kg
					Vietnam	1.813/ kg
					Turkey	1.822/ kg
					others	1.837/ kg
	Medium Density Fiber Board				Sri Lanka	2.569/ kg
					Malaysia	2.573/ kg
	ACRYLIC	3.01mm to 6mm	4411.1200 4411.1300 4411.1400	4411.1200.6100 4411.1300.6100 4411.1400.6100	Indonesia	2.573/ kg
					Thailand	2.573/ kg
					China	2.578/ kg
					Vietnam	2.573/ kg
					Turkey	2.582/ kg
					others	2.596/ kg
	Medium Density Fiber Board				Sri Lanka	4.403/ kg
					Malaysia	4.406/ kg
	EMBOSED	3.01mm to 6mm	4411.1200 4411.1300 4411.1400	4411.1200.6200 4411.1300.6200 4411.1400.6200	Indonesia	4.406/ kg
					Thailand	4.406/ kg
					China	4.412/ kg
					Vietnam	4.406/ kg
					Turkey	4.415/ kg
					others	4.430/ kg
	Medium				Sri Lanka	2.617/ kg

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	Density Fiber Board **ALUMINUM**	3.01mm to 6mm	4411.1200 4411.1300 4411.1400	4411.1200.6300 4411.1300.6300 4411.1400.6300	Malaysia	2.620/ kg
					Indonesia	2.620/ kg
					Thailand	2.620/ kg
					China	2.626/ kg
					Vietnam	2.620/ kg
					Turkey	2.629/ kg
					others	2.644/ kg
	Medium Density Fiber Board **MELAMINE**	3.01mm to 6mm	4411.1200 4411.1300 4411.1400	4411.1200.6400 4411.1300.6400 4411.1400.6400	Sri Lanka	0.436/ kg
					Malaysia	0.439/ kg
					Indonesia	0.439/ kg
					Thailand	0.439/ kg
					China	0.443/ kg
					Vietnam	0.439/ kg
					Turkey	0.445/ kg
					others	0.455/ kg
03	Medium Density Fiber Board **UV**	6.01mm to 9.9mm	4411.1200 4411.1300 4411.1400	4411.1200.6500 4411.1300.6500 4411.1400.6500	Sri Lanka	1.548/ kg
					Malaysia	1.553/ kg
					Indonesia	1.553/ kg
					Thailand	1.553/ kg
					China	1.560/ kg
					Vietnam	1.553/ kg

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					Turkey	1.565/ kg
					others	1.585/ kg
	Medium Density Fiber Board **ACRYLIC**	6.01mm to 9.9mm	4411.1200 4411.1300 4411.1400	4411.1200.6600 4411.1300.6600 4411.1400.6600	Sri Lanka	2.182/ kg
					Malaysia	2.187/ kg
					Indonesia	2.187/ kg
					Thailand	2.187/ kg
					China	2.194/ kg
					Vietnam	2.187/ kg
					Turkey	2.199/ kg
					others	2.218/ kg
	Medium Density Fiber Board **EMBOSED**	6.01mm to 9.9mm	4411.1200 4411.1300 4411.1400	4411.1200.6700 4411.1300.6700 4411.1400.6700	Sri Lanka	2.813/ kg
					Malaysia	2.818/ kg
					Indonesia	2.818/ kg
					Thailand	2.818/ kg
					China	2.826/ kg
					Vietnam	2.818/ kg
					Turkey	2.831/ kg
					others	2.850/ kg
	Medium Density Fiber Board				Sri Lanka	1.863/ kg
					Malaysia	1.868/ kg
					Indonesia	1.868/ kg

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	ALUMINUM	6.01mm to 9.9mm	4411.1200 4411.1300 4411.1400	4411.1200.6800 4411.1300.6800 4411.1400.6800		
					Thailand	1.868/ kg
					China	1.875/ kg
					Vietnam	1.868/ kg
					Turkey	1.880/ kg
					others	1.900/ kg
	Medium Density Fiber Board **MELAMINE**	6.01mm to 9.9mm	4411.1200 4411.1300 4411.1400	4411.1200.6900 4411.1300.6900 4411.1400.6900	Sri Lanka	0.420/ kg
					Malaysia	0.423/ kg
					Indonesia	0.423/ kg
					Thailand	0.423/ kg
					China	0.426/ kg
					Vietnam	0.423/ kg
					Turkey	0.429/ kg
					others	0.439/ kg
04	Medium Density Fiber Board **UV**	10mm to 14.9mm	4411.1200 4411.1300 4411.1400	4411.1200.7000 4411.1300.7000 4411.1400.7000	Sri Lanka	0.971/ kg
					Malaysia	0.975/ kg
					Indonesia	0.975/ kg
					Thailand	0.975/ kg
					China	0.981/ kg
					Vietnam	0.975/ kg
					Turkey	0.985/ kg
					others	1.001/ kg

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	Medium Density Fiber Board **ACRYLIC**	10mm to 14.9mm	4411.1200 4411.1300 4411.1400	4411.1200.7100 4411.1300.7100 4411.1400.7100	Sri Lanka	1.316/ kg
					Malaysia	1.320/ kg
					Indonesia	1.320/ kg
					Thailand	1.320/ kg
					China	1.326/ kg
					Vietnam	1.320/ kg
					Turkey	1.330/ kg
					others	1.349/ kg
	Medium Density Fiber Board **EMBOSED**	10mm to 14.9mm	4411.1200 4411.1300 4411.1400	4411.1200.7200 4411.1300.7200 4411.1400.7200	Sri Lanka	1.662/ kg
					Malaysia	1.666/ kg
					Indonesia	1.666/ kg
					Thailand	1.666/ kg
					China	1.672/ kg
					Vietnam	1.666/ kg
					Turkey	1.676/ kg
					others	1.692/ kg
	Medium Density Fiber Board **ALUMINUM**	10mm to 14.9mm	4411.1200 4411.1300 4411.1400	4411.1200.7300 4411.1300.7300 4411.1400.7300	Sri Lanka	1.144/ kg
					Malaysia	1.148/ kg
					Indonesia	1.148/ kg
					Thailand	1.148/ kg
					China	1.154/ kg

DIRECTOR CUSTOMS VALUATION KARACHI

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					Vietnam	1.148/ kg
					Turkey	1.158/ kg
					others	1.174/ kg
	Medium Density Fiber Board **MELAMINE**	10mm to 14.9mm	4411.1200 4411.1300 4411.1400	4411.1200.7400 4411.1300.7400 4411.1400.7400	Sri Lanka	0.414/ kg
					Malaysia	0.417/ kg
					Indonesia	0.417/ kg
					Thailand	0.417/ kg
					China	0.421/ kg
					Vietnam	0.417/ kg
					Turkey	0.423/ kg
					others	0.433/ kg
05	Medium Density Fiber Board **UV**	15mm to 25mm	4411.1200 4411.1300 4411.1400	4411.1200.7500 4411.1300.7500 4411.1400.7500	Sri Lanka	0.894/ kg
					Malaysia	0.898/ kg
					Indonesia	0.898/ kg
					Thailand	0.898/ kg
					China	0.904/ kg
					Vietnam	0.898/ kg
					Turkey	0.907/ kg
					others	0.922/ kg
	Medium Density Fiber Board				Sri Lanka	1.060/ kg
					Malaysia	1.064/ kg

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CUSTOMS VALUATION KARACHI

	ACRYLIC	15mm to 25mm	4411.1200 4411.1300 4411.1400	4411.1200.7600 4411.1300.7600 4411.1400.7600	Indonesia	1.064/ kg
					Thailand	1.064/ kg
					China	1.070/ kg
					Vietnam	1.064/ kg
					Turkey	1.073/ kg
					others	1.088/ kg
	Medium Density Fiber Board **EMBOSED**	15mm to 25mm	4411.1200 4411.1300 4411.1400	4411.1200.7700 4411.1300.7700 4411.1400.7700	Sri Lanka	1.049/ kg
					Malaysia	1.053/ kg
					Indonesia	1.053/ kg
					Thailand	1.053/ kg
					China	1.059/ kg
					Vietnam	1.053/ kg
					Turkey	1.062/ kg
					others	1.077/ kg
	Medium Density Fiber Board **ALUMINUM**	15mm to 25mm	4411.1200 4411.1300 4411.1400	4411.1200.7800 4411.1300.7800 4411.1400.7800	Sri Lanka	0.764/ kg
					Malaysia	0.768/ kg
					Indonesia	0.768/ kg
					Thailand	0.768/ kg
					China	0.774/ kg
					Vietnam	0.768/ kg
					Turkey	0.777/ kg

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					others	0.792/ kg
	Medium Density Fiber Board **MELAMINE**	15mm to 25mm	4411.1200 4411.1300 4411.1400	4411.1200.7900 4411.1300.7900 4411.1400.7900	Sri Lanka	0.434/ kg
					Malaysia	0.437/ kg
					Indonesia	0.437/ kg
					Thailand	0.437/ kg
					China	0.441/ kg
					Vietnam	0.437/ kg
					Turkey	0.444/ kg
					others	0.454/ kg

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 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.

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 the 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 Directorate General immediately for redressal.

11. *This Valuation Ruling supersedes Valuation Ruling No.815/2016 dated 29.01.2016.*

(Wasif Ali Memon)
Director

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1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisement), 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, Audit (Customs & Petroleum), Ist floor, PT&T Audit Building, Mauj-e-Darya Raod, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit, (Customs), Islamabad.
11. Director, Intelegence & Investigation, Karachi/Lahore/Islamabad/Quetta/Peshawar/ Faisalabd.
12. Director, Customs Valuation (Camp Office), Custom House, Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in WeBOC and deleting the Valuation Ruling No. *No.815/2016 dated 29.01.2016.*
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chamber of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
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, Appraisement, 1st floor, Custom House, Karachi.
21. Guard File.

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