



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectories, 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 GYPSUM BOARD, GYPSUM TILES AND FIBER CEMENT BOARD UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO: 692/2014)

No.Misc/13/2010-V

Dated: September 25, 2014

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Gypsum Board, Gypsum Tiles & Fiber Cement Board are determined as follows:


1. **Description of the valuation issue:** Since the earlier Customs values of Gypsum Board, Gypsum Tiles and Fiber Cement Board were determined around a year ago through Valuation Ruling No.566/2013, dated 03-07-2013, a redetermination of Customs values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. Furthermore, the Director General of Customs Valuation vide Order-in-Revision No.23/2014 dated 07.03.2014 also directed for re-determination of Customs values of Fiber Cement Board. This prompted an exercise to re-determine the Customs values of these under reference goods.
2. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to ascertain which methods were applicable to the valuation issue in hand in terms of Section 25A (1) of the Act. Transactional value method prescribed in Sub-Section (1) of Section 25 of the Act provided some reference values but was found inapplicable because sufficient information under the law was not available. Identical / similar goods valuation methods as provided in Sub-Section (5) & (6) of Section 25 of the Customs Act, 1969, furnished unreliable values and were not found applicable. Market survey was conducted which provided appropriate values. Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969 was, therefore, the methodology adopted to determine Customs values for Gypsum Board, Gypsum Tiles and Fiber Cement Board in this case.
3. **Stakeholders' participation in determination of Customs values:** Meetings were held with relevant stakeholders on 03-04-2014, 13-05-2014 and on 17.09.2014 in order to determine the Customs values.



3. **Customs Values for Gypsum Board, Gypsum Tiles and Fiber Cement Board:** Gypsum Board, Gypsum Tiles and Fiber Cement Board of different origins *hereinafter specified* shall be assessed to duty/taxes on the Customs values given against them in the following table:

| S.No | Description of goods | Specification of goods | PCT Heading | Proposed PCT for WeBoc | Origin | Customs Values C&I (US\$/kg) |
|------|----------------------|------------------------|-------------|------------------------|----------------------|------------------------------|
| (1) | (2) | (3) | (4) | | (5) | (6) |
| 1. | Gypsum Board | Plain | 6809.1100 | 6809.1100.1000 | China /Thailand | US\$ 0.24 |
| | | | 6809.1100 | 6809.1100.1100 | Middle East | US\$ 0.21 |
| | | Decorated | 6809.1100 | 6809.1100.1200 | China /Thailand | US\$ 0.26 |
| | | | 6809.1100 | 6809.1100.1300 | Middle East | US\$ 0.23 |
| 2. | Fiber Cement Board | Plain | 6811.8200 | 6811.8200.1000 | China/Thailand/India | US\$ 0.23 |

5. In cases where declared/ transaction values are higher than the Customs values determined in this Ruling, the assessing officer 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 this Valuation Ruling:** The value 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-Section (1) or (3) of Section 25A 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, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling or 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.
9. **This Ruling supersedes Valuation Ruling No.566/2013 dated 03-07-2013.**


 (Abdul Rashid Sheikh)
 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.