



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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 CUSTOM VALUES OF GYPSUM BOARD, GYPSUM TILE
AND FIBER CEMENT BOARD UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 777/2015)

No. Misc/13/2010-V

17079

Dated: December 04, 2015

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

- Background of the valuation issue:** The Valuation Ruling 692/2014 dated 25-09-2014 was agitated before the Director General Customs Valuation under section 25D of the Customs Act, 1969. The case was remanded back by Director General Customs Valuation vide order in Revision No. 100/2015 dated 22-04-2015 with the instructions to re-determine the customs values of the subject goods.
- Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were held on 24-06-2015 and 03-12-2015. No one appeared for hearing except M/s DFB Gypsum Industries who were the sole agitators against the Valuation Ruling 692/2014 dated 25-09-2014 before the Directorate General, Valuation.
- During the course of the meeting the said manufacturer could not put forward any cogent reasoning to show that the prices had gone upwards in the international market. No documents /proof were presented to substantiate their contention that the Valuation Ruling No. 692/2014 dated 25-09-2014 was on the lower side.
- Clearance data of three months of import of Gypsum Board, Gypsum Tile and Fiber Cement Board was perused as well as the trends in the international market were studied. A local market survey was also conducted in order to ascertain whether prices had seen an upward trend. Detailed study has shown that no change has been seen in the market value of Gypsum Board, Gypsum Tile and Fiber Cement Board internationally or domestically hence customs values are re-determined and re-notified as follows:

S. No.	Description of goods	Specification of goods	H.S Code	Proposed PCT for WeBOC	Origin	Customs Values C&F (US\$/Kg)
1	2	3	4	5	6	7
1	Gypsum Board	Plain	6809.1100	6809.1100.1000	China /Thailand	0.24
			6809.1100	6809.1100.1100	Middle East	0.21
		Decorated	6809.1100	6809.1100.1200	China /Thailand	0.26
			6809.1100	6809.1100.1300	Middle East	0.23
2	Fiber Cement Board	Plain	6811.8200	6811.8200.1000	China /Thailand / India	0.23

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 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 issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
9. 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.
10. *This ruling supersedes Valuation Ruling No.692/2014, dated 25-09-2014.*


(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 (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.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Maj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta
Peshawar/ Faisalabad.
11. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting the Valuation Ruling No. 653/2014, dated 27-03-2014, on the date of issue of this Ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers 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.
Appraisalment, 15th floor, Custom House, Karachi.
21. Guard File.