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The Collector of Customs, Collectorate of Customs (Appraisement -West / Appraisement -East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi /Hyderabad / (Appraisement / Enforcement),Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House Karachi) / Transit Trade, Karachi.

**DETERMINATION OF CUSTOMS VALUE OF COUNTER TOP SHEET/ SOLID  
SURFACE SHEET UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO 1679/2022)**

C. No. Misc/04/2020-II/720.

Dated: 22-07-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the customs value of Counter Top Sheet/ Solid Surface Sheet is determined as follows:

2. **Background of the valuation issue:** Representation was received from local manufacturer that Counter Top Sheets / Solid Surface Sheets are being imported and cleared at lower values. In addition thereto, lack of uniformity of assessments at different Collectorates was also pointed out. In view of the foregoing, an exercise was initiated in this Directorate General to determine customs value of the subject goods in terms of Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meetings with all stakeholders were held in this Directorate General on 04-07-2022 and 18-01-2022. The stakeholders were requested to submit their proposals/suggestions as well as following documents before or during the course of stakeholders' meeting so that Customs value could be determined:

- i. Invoices of import during last three months showing factual values
- ii. Websites, names and e-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. The meetings were attended by the stakeholders including the manufacturer and importers. It was pointed out that the values of the subject goods are on a higher side in the international market, therefore, the customs value of aforesaid goods may be determined accordingly. The views of the stakeholders were heard in detail and they were requested to submit the relevant import documents and evidences in order to substantiate their contention and to arrive at the customs value of subject goods.

5. **Methods Adopted to Determine Customs Value:** Valuation methods provided in Section 25 of the Customs Act, 1969, were duly applied in their regular sequential order to arrive at customs



value of subject goods. The Transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable because no substantial documents were provided by the stakeholders to prove that their declared values were true transactional values. Moreover, different values were declared by different importers for same product according to different origins. Identical/similar goods value methods provided in Sections 25 (5) & (6) *ibid* were examined for applicability to determine customs value of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. Information available was, hence, found inappropriate. In line with statutory sequential order of section 25, this office conducted market inquiries using deductive value methods under sub-section (7) of Section 25 of the Customs Act, 1969, wide ranges of prices were observed for some items depends upon variety/quality/quantity/ brand etc., and location of market. Hence this method of valuation could not be relied upon due to aforesaid reasons. Valuation method vide Section 25(8) of the Customs Act, 1969, was examined for valuation, but the same also could not be applied due to non availability of conversion and processing cost of exporting country. Finally, clearance data, raw material prices, international prices through internet/ subscriptions were examined thoroughly and the information so gathered were utilized and analyzed for determination of Customs Value of Counter Top Sheet/ Solid Surface Sheet under Section 25(9) of the Customs Act, 1969.

6. **Customs Value of Counter Top Sheet/ Solid Surface Sheet - hereinafter specified** shall be assessed to duty/taxes on the minimum Customs value mentioned in the Table below:

Sr. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Counter Top Sheet/ Solid Surface Sheet of acrylic polymers, thickness 6mm to 12mm (Corian)	3920.5100 3920.5900	3920.5100.1000 3920.5900.1000	China	2.39
			3920.5100.1100 3920.5900.1100	Korea	2.86
			3920.5100.1200 3920.5900.1200	USA	3.17
			3920.5100.1300 3920.5900.1300	Other Origins	2.81
2	Counter Top Sheet/ Solid Surface Sheet of acrylic polymers, thickness 6mm to 12mm (Other Brands)		3920.5100.1400 3920.5900.1400	China	2.03
			3920.5100.1500 3920.5900.1500	Korea	2.43
			3920.5100.1600 3920.5900.1600	USA	2.70
			3920.5100.1700 3920.5900.1700	Other Origins	2.40





7. The assessing officers shall take into account first proviso to subsection 2 of section 25A of the Customs Act, 1969 which states "*Provided that where the value declared in a goods declaration, filed under section 79 or section 131 or mentioned in the invoice retrieved from the consignment, as the case maybe, is higher than the value determined under subsection (1), such higher value shall be the customs value*". In case of consignment imported by air, the assessing officers shall take into account the difference 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 (4) of Section 25A of the Customs Act, 1969, read with rule 107 (a), sub-Chapter-I, Chapter-IX, of the Customs Rules, 2001.

9. **Revision of the Value Determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25D 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.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation 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. Customs value determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. PCT Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969, or any other law in vogue.

S.   
(Syed Fawad Ali Shah)  
Director

**Copy for information to: -**

- 1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisalment (South) Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs Balochistan, Custom House, Quetta.
- 9) The Chief Collector of Customs Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation-FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director General, Transit Trade, Custom House Karachi
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 15) The Director, Transit Trade, Custom House Karachi
- 16) The Director, Directorate of Customs Valuation, Lahore.