GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI
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The Collectors of Customs, Collectorates of Customs (Appraisement – West)/ Appraisement – East / SAPT / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisement/Enforcement), Quetta/Gawadar/ Khuzdar (Appraisement / Enforcement/ AIIA), (Appraisement – East / Appraisement –West, Lahore/ Faisalabad Appraisement / Enforcement, Sargodha/ Enforcement. 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 VALUES OF PRINTED CIRCUIT BOARD UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

(VALUATION RULING NO 1782 /2023)

No. Misc/1/2013-VII 1542 Dated: 26 -05-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Printed Circuit Board are determined as follows:

2. **Background of the valuation issue:** Earlier, customs values were determined and notified vide Valuation Ruling No.1425 dated 06-11-2019. The said Valuation Ruling was more than 3 years old and prices of the said goods have considerably changed in the international market. Therefore, an exercise has been undertaken by the Directorate to determine the same.

3. **Analysis / Exercise done to determine Customs values:** Meetings were convened on 26-01-2023 and 09-02-2023. The relevant stakeholders attended the meetings and discussed the items pertaining to the valuation of subject goods. Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No. 17/2014 dated 19-03-2014 and in terms of Section 25(7) read with Section 25 (9) of the Customs Act, 1969.

4. **Method(s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at correct transaction value. Therefore, identical goods value method provided in Sections 25(5) was examined for applicability to determine customs values of subject goods but the same could not be solely relied upon due to absence of absolute demonstrable

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evidence of quantities and qualities. Then, similar goods value method provided in section 25(6) ibid was examined for applicability to determine customs values of subject goods. However, the same also could not be solely relied upon due to the afore-stated reasons. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7) of Section 25 of the Customs Act, 1969. Various markets were checked to observe the actual prices of Printed Circuit Board. On the basis of available data / information collected and exercise conducted, the values of subject goods have been determined under sub-Section (7), read with sub-Section (9) of Section 25 of the Customs Act, 1969.

5. **Customs values of Printed Circuit Board:** ***hereinafter specified*** shall be assessed to duty / taxes at following Customs Values:

S. No.	Description of Goods	Origin	PCT Code	PCT Code for WeBOC	Custom Values C&F US$/Pc
(1)	(2)	(3)	(4)	(5)	(6)
1	Single Sided (Bare Board) Printed Circuit Boards Avg. Size 12"x12"/330 grams	China	8534.0000	8434.0000.1000	3.5
2		Europe /USA/Japan		8434.0000.1100	5
3		Others		8434.0000.1200	4
4	Single Sided (Stuffed Board) Printed Circuit Boards Avg. Size 12"x12"/660 grams	China		8434.0000.1300	14
5		Europe /USA/Japan		8434.0000.1400	20.4
6		Others		8434.0000.1500	16.3
7	Double Sided (Bare Board) Printed Circuit Boards Avg. Size 12"x12"/330 grams	China		8434.0000.1600	8
8		Europe /USA/Japan		8434.0000.1700	11.8
9		Others		8434.0000.1800	9.4
10	Double Sided (Stuffed Board) Printed Circuit Boards Avg. Size 12"x12"/660 grams	China		8434.0000.1900	32.5
11		Europe /USA/Japan		8434.0000.2000	47
12		Others		8434.0000.2100	37.7

Note: **The Customs values shall be assessed on the basis of standard packing weight/piece/size given in Column 2 of the above table. The items containing weight/piece/size different from said weight/piece/size may be assessed on prorata basis.**

6. In cases, where declared 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

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7. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25A of the Customs Act, 1969.

8. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, 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 its issuance, 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 Valuation Ruling, for the given description of goods, are applied by the concerned assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in this ruling are for the descriptions and specifications as mentioned in Para-5 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

10. This Ruling supersedes ***Valuation Ruling No. 1425/2019 dated 06-11-2019.***

(Fayaz Rasool Maken)
Director

Copy for information to: -

1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
2) The Director General, Customs Valuation, Custom House, Karachi.
3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
5) The Chief Collector of Customs, Appraisement (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, Baluchistan, Custom House, Quetta.
9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
11) The Director General, PCA & Internal Audit, Karachi.
12) The Director General, IOCO, Karachi.
13) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
14) The Director, Transit Trade, Custom House, Karachi.
15) The Director, Directorate of Customs Valuation, Lahore /Quetta/Peshawar.
16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs &WEBOC database system.

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17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta &Peshawar.
19) The Karachi Customs Agents Group, Bohri Road, Karachi.
20) The Webmaster, Federal Board of Revenue, Islamabad.
21) Guard File.

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