

**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**7<sup>TH</sup> FLOOR, CUSTOM HOUSE**  
**KARACHI**  
**Phone: 021-99214144**  
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C. No. Misc/13/2010-V/Part II/1190

Dated: 13 -11-2024

**VALUATION RULING NO. 1915 / 2024**

1. This ruling supersedes Valuation Ruling No. 1501/2020 dated 10-12-2020.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
3. The revision petition against this Valuation Ruling, can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.
4. The values in valuation ruling shall be applicable to the given description and specification of goods.

**Subject: DETERMINATION OF CUSTOMS VALUE OF GYPSUM BOARD, GYPSUM TILE, FIBER CEMENT BOARD, AND FIBER CEMENT CORRUGATED SHEET UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1501/2020 dated 10-12-2020
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 04.11.2024.

3. **Background of the Issue:** The Directorate had issued Valuation Ruling No. 1501/2020 dated 10-12-2020. As the Valuation Ruling is seven (04) years old, accordingly, in pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the re-determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** The importers contended that the values of gypsum Board, Gypsum Tiles, Fiber Cement Board and fiber cement Corrugated Sheet were determined vide the existing Valuation Ruling are according to the current international prices and it should be maintained at a previous determined value. The stakeholders failed to provide relevant information, and not coming forth to assist the department to come up with fair customs values. Detailed market inquiry and ample data provided sufficient help while determining values transparently and akin to the market trends of the subject goods that have been scrutinized in terms of Section 25(9) read with Section 25(7) of the Customs Act, 1969, to arrive at the Customs Values of aforesaid items.



5. **Method (s) adopted to determine Customs values:** Valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values do not correspond to market prices. The values of Identical and similar goods as per sections 25 (5) & (6) ibid could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. A market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014. Various wholesale and retail markets were visited and the actual prices of subject goods were acquired and by adjusting the amounts of profits, the C&F value was determined under Section 25(9) read with Section 25(7) of the Customs Act, 1969 read with customs rule 121(2) of the Customs Rules, 2001, which are as under:

6. **Customs values for Gypsum Board, Gypsum Tile, Fiber Cement Board, and Fiber Cement Corrugated Sheet\_***hereinafter specified* shall be assessed to duty / taxes on the Customs values given against them in the Table below: -

Sr. No.	Description of Goods	HS Code	Proposed PCT for WeBoc	Origin	Customs Values (C&F) USS/Kg
1	Gypsum Board Standard	6809.1100	6809.1100.1000	China / Thailand	0.28
			6809.1100.1100	Middle East	0.32
			6809.1100.1200	Other Origins	0.35
2	Gypsum Board Moisture Resistance (MR)	6809.1100	6809.1100.1300	China / Thailand	0.43
			6809.1100.1400	Middle East	0.46
			6809.1100.1500	Other Origins	0.49
3	Gypsum Board Fire Resistance (FR)	6809.1100	6809.1100.1600	China / Thailand	0.45
			6809.1100.1700	Middle East	0.49
			6809.1100.1800	Other Origins	0.51
4	Gypsum Ceiling Tile PVC Lamination in difference size	6809.1900	6809.1900.1000	China / Thailand	0.36
			6809.1900.1100	Middle East	0.38
			6809.1900.1200	Other Origins	0.42
5	Fiber Cement Board Plain	6811.8200	6811.8200.1000	China / Thailand Sri Lanka	0.25
			6811.8200.1100	Other Origins	0.29
6	Fiber Cement Corrugated Sheet	6811.8100	6811.8100.1000	Vietnam/ Sri Lanka	0.18
			6811.8100.1100	Other Origins	0.23

7. In cases, where declared values or values in invoice retrieved from the consignment as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.



8. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

9. The VR shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

10. The Collectorates of customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

  
(Dr. Tahir Qureshi)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

**Copy for information:**

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.