

C. No. Misc/06/2020-II/ **10203**Dated: **04**-02-2025**VALUATION RULING NO. 1966 / 2025**

1. This ruling supersedes Valuation Ruling No. 1621/2022 dated 31.03.2022.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

Subject: **DETERMINATION OF CUSTOMS VALUE OF PVC / VINYL FLOORING UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	Determination / revision of customs values of earlier Valuation Ruling No. 1621/2022 dated 31.03.2022.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 19.12.2024.

Background of the Issue: Representations were received from the stakeholders regarding the determination of customs values of PVC / Vinyl Flooring according to current market trends. Moreover, the Valuation Ruling was more than 2 years old. Hence, in pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the determination of customs values of subject goods was initiated under Section 25A of the Customs Act, 1969.

2. Analysis/Exercise done to determine Customs Values: Meeting for the determination of customs values was held on 19.12.2024 that was attended by the relevant stakeholders including the importers as well as the local manufacturers. A representative of M/s Pakistan Vinyl Industries contended that the values of PVC / Vinyl Flooring may be determined according to the prevailing international market trends of subject goods. Moreover, he requested that the customs values of 0.35 mm and 0.70 mm thickness PVC / Vinyl Flooring may be separately determined. Viewpoints of the stakeholders were heard in detail, and accordingly they were requested to submit relevant documents in support of their contentions.

For the determination of customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized. It transpired that the import data of 0.35 mm and 0.70 mm thickness PVC / Vinyl Flooring was not available. However, some value references of 0.90 mm thickness were available which were duly assessed and cleared at the customs values of existing VR of subject goods (i.e. thickness upto 1.2 mm) by the importers. 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) of the Customs Act, 1969.



3. **Method(s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, are duly considered 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 absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. However, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Information available was, hence, found incomplete. Subsequently, similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs values of subject goods and was not considered (for application) due to afore-stated reasons. Moreover, Declared Values (DV) of similar goods had showed consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub section (7) of Section 25 of the Customs Act, 1969 was conducted. Finally, the Customs values of the subject goods have been determined under Section 25(7) of the Customs Act, 1969.

4. **Customs Values for PVC / Vinyl Flooring - hereinafter specified** shall be assessed to duty / taxes at following Customs Values:

Sr. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) (US\$/m ²)
1.	PVC / Vinyl Flooring (Tile / Plank / Roll) Thickness upto 1.2 mm	3918.1000	3918.1000.1000	China	1.90
2.			3918.1000.1100	Other Origins	2.19

Note: The above-mentioned values are for thickness upto 1.2 mm. If imported in thickness above 1.2 mm, the same should be assessed on pro-rata.

5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. 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.

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

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

8. The Collectorates of Customs shall ensure the implementation of Valuation Ruling 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 (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement), Karachi / Hyderabad / (Appraisement / 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.

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