

*(This Ruling has been revised / superseded vide Valuation Ruling No. 1187/2017 dated 19-06-2017)*

\*\*\*

**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 CUSTOMS VALUES OF PLAIN PARTICLE BOARD AND  
PRINTED, MELAMINED AND VENEERED MOULDED FIBER DOOR SKIN UNDER  
SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING No. 925/2016)**

No. Misc/03/2006-III

Dated: 07-09-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Plain Particle Board and Primed, Melaminated and Veneered Moulded Fiber Door Skin are determined as follows:-

**2. Background of the valuation issue:** Customs value of Plain Particle Board and Prime Moulded Fiber Door Skin were determined vide Valuation Ruling No.719/2015 dated 13.02.2015 followed by Corrigendum dated 23.02.2015. Some importers requested for revision in the light of order of Honorable Sindh High Court in CP 6918 dated 10.11.2015, an exercise was undertaken to re-determine the customs value of the subject goods under Section 25A of the Customs Act, 1969 keeping in view the international price trend.

**3. Stakeholders' participation in determination of Customs values:** A Meeting with stakeholders was held on 16.08.2016 which was attended by commercial importers and local manufacturer including office bears of Karachi Timber Merchants Group (KTMG). The commercial importers requested for downward revision keeping in view the decline in international prices of raw material. The local manufacturer on the other side contended that the values should be raised as the subject goods are available in the international market at higher values. All the participants were requested to provide relevant documents, literature, Sales Tax invoices and proposed workings in support of their contention. However, the stakeholders feedback, written as well as oral, during the meeting has been given due consideration while determining the value for Plain Particle Board and Prime Moulded Fiber Door Skin. It was decided during meeting that Diyar Timber is a different nature of wood than Plain particle Board and Prime Moulded Fiber Door Skin therefore, the Valuation Ruling of Diyar Timber will be issued separately. It was also brought to the notice of the Directorate that Melaminated and Veneered Door Skin were also being imported and have been added to the Valuation Ruling to obliterate the chance of mis-declaration in this sector. Independent Web Sites and data of import and export of regional countries was also examined.

**4. Method adopted to determine Customs values:** Valuation methods provided under Section 25 of the Customs Act, 1969 were followed to arrive at fair value of Plain Particle Board and Primed, Melaminated and Veneered Moulded Fiber Door Skin. Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value Methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in the prices. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted and the findings of market enquiry were also considered for determination of customs value for Plain Particle Board and Primed, Melaminated and Veneered Moulded Fiber Door Skin. This method could not be relied upon as prices varied according to selling points in the city. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as concerned costs in the country of export were

not available. Keeping in view all the factors and after carefully analyzing all the information from different sources and input provided by the stakeholders customs values of subject goods were determined under Section 25(9) of the Customs Act, 1969.

**5. Customs values for Plain Particle Board and Primed, Melaminated and Veneered Moulded Fiber Door Skin:** Plain Particle Board and Primed, Melaminated and Veneered Moulded Fiber Door Skin hereinafter specified shall be assessed to duty/taxes at the following values:-

S. No.	Description of goods	PCT Heading	Proposed PCT for WEOC	Origins	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
01	Plain Particle Board	4410.1100	4410.1100.1000	Far East	0.26
02	Primed Moulded Fiber Door Skin	4411.9390	4411.9390.1000	China, Malaysia, Thailand, Sri Lanka, Turkey, Romania	0.55
			4411.9390.1100	Others	0.61
03	Melaminated Moulded Fiber Door Skin	4411.9390	4411.9390.1200	China, Malaysia, Thailand, Sri Lanka, Turkey, Romania	0.75
			4411.9390.1300	Others	0.85
04	Veneered Moulded Fiber Door Skin)	4411.9390	4411.9390.1400	China, Malaysia, Thailand, Sri Lanka, Turkey, Romania	1.00
			4411.9390.1500	Others	1.10

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, 7<sup>th</sup> Floor, Custom House, Karachi.

9. 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 values determined the ruling are for the description and specification as mentioned in the table above of this Ruling. HS 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 therein.

10. This Ruling supersedes Valuation Ruling No. 719/2015, dated 13-02-2015 and its Corrigendum dated 23.02.2015 to the extent of Plain Particle Board and Primed Molded Door skin. This ruling does not supersede/affect the value of Diyar timber determined wide Valuation Ruling No. 719/2015.

**(DR.WASIF ALI 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 (Appraisement), 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), 1<sup>st</sup> Floor, PT &T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta Peshawar / Faisalabad.
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 system and deleting Valuation Ruling No. 719/2015, dated 13-02-2015 and its Corrigendum dated 23.02.2015 to the extent of Plain Particle Board and Primed Molded Door skin.
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, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.