GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
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C. No. Misc/07/2017-V/Part-II/Dir-38 Dated: 28.07.2026

VALUATION RULING NO. 2103 / 2026

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. 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.

Subject: **DETERMINATION OF CUSTOMS VALUES OF CERAMIC / PORCELAIN SANITARY WARES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1876/2024 dated 26-04-2024.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 04.06.2026 and 18.06.2024.

2. **Background of the Issue:** Earlier, the Customs values of Ceramic/ Porcelain Sanitary wares were determined vide Valuation Ruling No. 1876/2024 dated 26-04-2024 which was more than two (2) years old. The Directorate received a representation from the Pakistan Ceramics Manufacturers Association (vide Ref# PCMA/110/2026 dated 01.04.2026) for revision of values. Accordingly, the Directorate initiated the exercise for redetermination of values of the subject goods covered under the aforesaid Valuation Ruling. Meeting notices were issued to all stakeholders.

DIRECTOR CUSTOMS VALUATION KARACHI

3. **Stakeholders' participation in determination of Customs value:** Meetings were convened on 04.06.2026 and 18.06.2024 that were attended by the importers, manufacturers and authorized representatives. Issues pertaining to the valuation of subject goods were deliberated upon in detail in the aforementioned meetings. In order to support the determination of Customs values and to substantiate their respective claims about the values, Pakistan Ceramics Manufacturers Association and the importers (and their representatives) committed to provide cost of production of the subject goods in Pakistan and China, respectively. However, neither of them could submit anything substantial as per their commitments despite ample time given to them.

4. **Analysis to determine Customs Values:** Importers of Ceramic/ Porcelain Sanitary or their representatives requested rationalization of customs values, contending that the subject item is prone to damages, defects and trends. The viewpoints expressed by stakeholders during consultations were carefully analyzed. In this regard, import data during the period from July 2025 to March, 2026 was thoroughly examined, along with the

documents submitted by the stakeholders. In view of these findings, the customs values were determined in accordance with section 25A of the Customs Act, 1969.

5. **Method(s) adopted to determine Customs values:** To determine the transaction value of goods, the valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method, as provided under sub-section (l) of Section 25 of the Customs Act, 1969, was found inapplicable due to the absence of information required under sub-section (2) of Section 25 of the Customs Act, 1969. Similarly, the data of identical and similar goods as per sections 25(5) & (6), ibid provided some references, however, it could not be solely relied upon due to aforesaid reasons and difference in market values. Therefore, a market inquiry as envisaged under sub-Section (7) of Section 25 of the Customs Act, 1969, was also conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various markets were visited and the actual prices of subject goods were acquired. However, due to variation in prices, this method could not be solely relied upon. Due to the unavailability of manufacturer prices, the computed method under Section 25(8) also could not be applied. As a result, the determination of customs value was carried out using the fallback method outlined in Section 25(9) of the Customs Act, 1969. After adjusting the profit amounts, the C&F value was calculated in accordance with Section 25(9) read with Section 25(6) and (7) of the Customs Act, 1969 further read With Customs Rule 121 (2) of the Customs Rules, 2001, which are given below.

6. **Customs values for Ceramic/ Porcelain Sanitary wares** *hereinafter specified* shall be assessed to duty / taxes on the Customs values given against them in the Table below: -

Sr. No.	Description	PCT	Proposed PCT for WeBOC	Customs Values C&F Value (US$ /PC / Set)		
				China	Turkey / Thailand / Malaysia / Indonesia	Europe / USA
1	Toilet Set 1 pc set (Pedestal pan with Cistern& Accessories)	6910.1080	6910.1080.1000	43.50	52.20	65.25
2	Toilet Set 2 pc set (Pedestal Pan with Cistern Accessories)	6910.1080	6910.1080.1100	35.20	41.80	46.59
3	Wall Hung Toilet with Cistern	6910.1080	6910.1080.1200	45.14	50.31	67.47
4	Wall Hung Toilets	6910.1080	6910.1080.1300	23.96	26.67	33.34
5	Concealed Cistern	6910.1040	6910.1040.1000	20.50	22.84	28.55
6	Cistern Flash Tank	6910.1040	6910.1040.1100	7.95	10.29	12.86
7	Gold Plated Toilet 1 pc set (Pedestal pan with Cistern & Accessories)	6910.1080	6910.1080.1400	99.33	118.73	149.31
8	Wash Basin with Pedestal upto 60 cm	6910.1010	6910.1010.1000	16.78	19.30	24.12

9	Wash Basin with Pedestal more than 60cm	6910.1010	6910.1010.1100	38.00	42.44	53.05
10	Wash Basin Half Pedestal upto 60cm	6910.1010	6910.1010.1200	18.84	20.70	25.88
11	Wash Basin (under counter) without Pedestal	6910.1010	6910.1010.1300	14.00	14.41	20.93
12	Wash Basin (over counter/art vanity without Pedestal)	6910.1010	6910.1010.1400	10.07	11.47	17.21
13	Pedestal for Wash Basin	6910.1090	6910.1090.1000	5.50	5.84	7.30
14	Squatting pan without Cistern/WC/Water Closet	6910.1080	6910.1080.1500	4.09	4.86	8.64
15	Wall Hung Urinal Small	6910.1070	6910.1070.1000	12.00	13.63	17.00
16	Pedestal Urinal Large	6910.1070	6910.1070.1000	21.84	25.79	31.63
17	Bidet	6910.1030	6910.1030.1000	28.05	28.33	35.89
18	Double Square Sink with Fitting	6910.1050	6910.1050.1000	25.50	28.98	36.23
19	Single Sink with Fitting	6910.1050	6910.1050.1100	19.00	21.83	27.38
20	Ceramic Bath Tub (Plain)	6910.1020	6910.1020.1000	130.00	151.01	188.76
21	Seat Cover	6910.1090	6910.1090.1100	4.64	5.61	7.01
22	Pedestal Pan with Seat Cover	6910.1080	6910.1080.1600	18.90	22.27	27.89
23	Half Pedestal	6910.1010	6910.1010.1500	4.75	5.75	7.19
24	WC / Water Closet	6910.1080	6910.1080.1700	10.00	11.30	14.05
25	Jacuzzi	6910.1020	6910.1020.1100	100.00	120.00	145.00

7. In cases, where transactional 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 description 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, the same may be brought to the notice of this Directorate immediately.

(Azhar Husain Merchant)
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 (Appraisement / Enforcement / AIIA), (Appraisement–East / 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.

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) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
10) The Karachi Customs Agents Group, Bohri Road, Karachi.
11) The Webmaster, Federal Board of Revenue, Islamabad.
12) Guard File.

DIRECTOR CUSTOMS VALUATION KARACHI