GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
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No. Misc/23/2014-II/Div-68 Dated: 05 -11-2026

VALUATION RULING NO. 2127 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUES FOR EVA SHEET UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 761/2015 dated 15.09.2015
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was held on 28.10.2026.

Background of the Issue: The customs values of EVA Sheet were previously determined vide Valuation Ruling No. 761/2015 dated 15.09.2015. Since considerable time has elapsed and the existing Valuation Ruling was more than ten years old, it was considered necessary to review the determined customs values in the light of prevailing international prices, current import trends and other relevant factors. Accordingly, the Directorate initiated a fresh exercise for re-determination of the customs values of the subject goods covered under the aforesaid Valuation Ruling. Meeting notices were issued to all relevant stakeholders, affording them an opportunity to present their viewpoints and submit relevant documentary evidence in support of their claims.

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2. **Stakeholders' participation in determination of Customs values**: During the meeting, the stakeholders/importers contended that the determined customs values are lower than the prevailing international prices, whereas their declared values are higher than the determined customs values and are in line with the current international market prices. They, therefore, requested that the customs values of the subject goods be re-determined on the basis of the prevailing import data for the last ninety days and current international price trends. Accordingly, they were advised to furnish the relevant supporting documents, including invoices, contracts, price lists, and other verifiable evidence for consideration during the re-determination exercise.

3. **Analysis/Exercise done to determine Customs Values**: The viewpoints of the stakeholders were thoroughly examined and analyzed in the light of import data for the preceding ninety days, prevailing international price trends, and relevant information available on international websites regarding the composition, specifications, quality, manufacturing processes, and applications of the subject goods. Accordingly, the available import data, relevant international price references, and technical information were examined and taken into

consideration to establish a fair and reasonable basis for determination of customs values of the subject goods.

4. **Method(s) adopted to determine Customs values**: The valuation methods prescribed under Section 25 of the Customs Act, 1969, were examined and applied in a sequential manner in accordance with the prescribed legal framework. Initially, the transaction value method under Section 25(1) was examined; however, the same could not be adopted due to the non-availability of requisite information and supporting documentary evidence as envisaged under Section 25(2) of the Customs Act, 1969. Subsequently, the customs values of identical goods value method provided in Sub-Sections (5) ibid was examined and considered for applicability to determine Customs value of subject goods. The data provided some reference, however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. In line with sequential methods, next method of similar goods under Section 25(6) of the Act was examined in the light of available import data, technical specifications, grades, country of origin and relevant international market information. The analysis revealed that the import data of similar goods provided a reasonable and reliable basis for determination of customs values of the subject goods. Accordingly, after a comprehensive examination of the available evidence, relevant import data and prevailing international price trends, the customs values of the subject goods have been determined under Section 25(6) of the Customs Act, 1969, on the basis of comparable import values of similar goods, with due consideration to differences in specifications, grades and other relevant factors. The adopted methodology is intended to ensure fair, reasonable and transparent determination of customs values, uniformity in assessment, a level playing field for all stakeholders and protection of government revenue, in accordance with the applicable provisions of law.

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5. **Customs Values for EVA Sheet**, *hereinafter specified,* shall be assessed for duty / taxes at following Customs Values:

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	EVA Sheet (Black or dark Grey Color)	3920.1090	3920.1090.1000	China	2.00
2	EVA Sheet (White Color)		3920.1090.1100	China	3.00

6. 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.

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

8. 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.

9. 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.

(Tahir Abbas)
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 / Indus / 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/Policy), F.B.R., Islamabad.
2. The Director General, Directorate General of Customs Valuation, Custom House, Karachi.
3. All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4. The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
5. The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in WEBOC database system.
6. The Convener (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
7. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Rawalpindi, Hyderabad, Quetta & Peshawar.
8. The President, All Pakistan Customs Agents Association, Karachi.
9. The Karachi Customs Agents Group, Bohri Road, Karachi.
10. The Webmaster, Federal Board of Revenue, Islamabad.
11. Guard File.