



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS (VALUATION)  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI



C. No. Misc/02/2017-V/53/0271

Dated: 21-02-2025

VALUATION RULING NO. 1972 / 2025

1. This ruling supersedes Valuation Ruling No. 874/2016 dated 22.06.2016.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES OF CERAMIC AND  
PROCELAINE TILES UNDER SECTION 25A OF THE CUSTOMS ACT,  
1969

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling 874/2016 dated 22.06.2016
2.	Date of meetings with stakeholders	Meeting with relevant stakeholders was conducted on 22.11.2023, 05.07.2024, 21.02.2024, 28.08.2024, 13.12.2024, 26.12.2024 and Final Meeting on 13.01.2025.

5. **Background of the valuation issue:** Earlier, the Customs values of Ceramic and Porcelain Tiles were determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No. 1787/2023 dated 09.06.2023, that was challenged before the Director General under Section 25D of the Customs Act, 1969 and was remanded by to the Directorate vide Order in Revision No. 45/2023 dated 04.08.2023 with the instruction that the “undertake fresh exercise under Section 25A of the Customs Act, 1969 to determine the values of Ceramic and Porcelain Tiles through issuance of new Valuation Ruling”. Since the Director General of Customs Valuation set aside the subject Valuation Ruling, the previous Valuation Ruling 874/2016, dated 22.06.2016, became relevant. The Directorate convened several meetings to re-determine the Valuation Ruling. However, the stakeholders failed to provide essential documentation, including Letters of Credit, Bank Contracts, EIF Forms, and Export GDs. As the Directorate aimed to issue a Valuation Ruling considering the stance and documentation of stakeholders before determining customs values, and given the repeated requests from stakeholders to delay the meetings, the Directorate scheduled final meetings on 13.12.2024 and 26.12.2024. Despite these efforts, the stakeholders once again



requested postponements. Consequently, a final meeting was held on 13.01.2025, during which the stakeholders requested an extension until February 10, 2025, to submit all required import documents, including Export GDs. This request was granted, and the stakeholders were given final opportunity till February 10, 2025, to provide the necessary documentation. During the discussions, the importers argued that international tile prices had significantly decreased due to advancements in technology. They further stated that to prevent the mis-declaration of porcelain tiles, the existing categories of the existing Valuation Ruling may be merged. Conversely, local manufacturers contended that they had made substantial investments in tile production and were beginning to manufacture larger-sized tiles. They further argued that the prices of imported tiles in the local market remained high and suggested that a market inquiry could verify the validity of their claims. Instead of providing documents, the stakeholders presented their proposed values of various sizes.

**6. Stakeholders' participation in determination of Customs values:** Meetings were convened on 22.11.2023, 05.07.2024, 21.02.2024, 28.08.2024, 13.12.2024, 26.12.2024 and Final Meeting on 13.01.2025 which was attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

**7. Method (s) adopted to determine Customs values:** Valuation methods specified in section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs value 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 wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at fair values. Therefore, identical/similar goods value methods provided in Section 25(5) & 25(6) were examined for applicability to determine customs value of subject goods. The data provided much reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities, variation in declaration, variety and specifications. Information available was, hence, found inapplicable. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7) of Section 25 of the Customs Act, 1969 read with Directorates Office Order No. 17/2014 dated 19.03.2014. Finally, Customs Values of Ceramic and Porcelain Tiles have been determined under Section 25(7) of the Customs Act 1969.



8. **Customs values of Ceramic and Porcelain Tiles** - hereinafter specified shall be assessed to duty/ taxes on the Custom values given against them in the Table below: -

Customs Values in US \$ / Square Meter						
Ceramic Tiles				Table-I		
S.No.	Sizes	PCT code	Proposed PCT for WeBOC	China	USA / Europe	All other Origins
1	Below 04" x 04" = 10 x 10cm	6907.2111 6907.2219 6907.2290	6907.2111.1000 6907.2219.1000 6907.2290.1000	2.05	3.55	2.00
2	04" x 04" = 10 x 10 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.1100 6907.2219.1100 6907.2290.1100	2.35	3.85	2.05
3	8" x 8" = 20 x 20 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.1200 6907.2219.1200 6907.2290.1200	2.45	4.55	2.1
4	8" x 12" = 20 x 30 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.1300 6907.2219.1300 6907.2290.1300	2.50	5.35	2.15
5	10" x 13" = 25 x 33 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.1400 6907.2219.1400 6907.2290.1400	2.60	5.60	2.25
6	12" x 12" = 30 x 30 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.1500 6907.2219.1500 6907.2290.1500	2.75	5.85	2.35
7	12" x 18" = 30 x 45 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.1600 6907.2219.1600 6907.2290.1600	3.60	5.90	3.10
8	16" x 16" = 40 x 40 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.1700 6907.2219.1700 6907.2290.1700	3.85	5.95	3.25
9	20" x 20" = 50 x 50 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.1800 6907.2219.1800 6907.2290.1800	4.20	6.00	3.60
10	24" x 24" = 60 x 60 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.1900 6907.2219.1900 6907.2290.1900	5.53	7.80	4.70
11	24" x 48" = 60 x 120 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.2000 6907.2219.2000 6907.2290.2000	6.14	10.24	5.22
12	30" x 60" = 75 x 150 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.2100 6907.2219.2100 6907.2290.2100	6.83	11.60	5.8
13	32" x 64" = 80 x 160 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.2200 6907.2219.2200 6907.2290.2200	7.83	12.63	6.66
14	36" x 72" = 90 x 180 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.2300 6907.2219.2300 6907.2290.2300	9.21	13.65	7.83
15	48" x 96" = 120 x 240 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.2400 6907.2219.2400 6907.2290.2400	11.26	15.70	9.57
16	60" x 120" = 150 x 300 cm & Above	6907.2111 6907.2219 6907.2290	6907.2111.2500 6907.2219.2500 6907.2290.2500	12.97	17.06	11.02



Porcelain Tiles-Polished				Table-II		
S.No.	Sizes	PCT code	Proposed PCT for WeBOC	China	USA / Europe	All other Origins
1	Below 12" x 12" = 30 x 30 cm	6907.2111 6907.2119 6907.2190	6907.2111.1000 6907.2119.1000 6907.2190.1000	3.85	5.10	3.25
2	12" x 12" = 30 x 30 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.1100 6907.2119.1100 6907.2190.1100	4.20	5.20	3.55
3	12" x 18" = 30 x 45 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.1200 6907.2119.1200 6907.2190.1200	4.35	5.40	3.70
4	16" x 16" = 40 x 40 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.1300 6907.2119.1300 6907.2190.1300	4.50	5.70	3.85
5	18" x 18" = 45 x 45 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.1400 6907.2119.1400 6907.2190.1400	4.70	6.10	4.00
6	20" x 20" = 50 x 50 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.1500 6907.2119.1500 6907.2190.1500	4.85	6.30	4.15
7	24" x 24" = 60 x 60 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.1600 6907.2119.1600 6907.2190.1600	5.83	7.80	4.95
8	24" x 48" = 60 x 120 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.1700 6907.2119.1700 6907.2190.1700	6.83	10.24	5.80
9	30" x 60" = 75 x 150 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.1800 6907.2119.1800 6907.2190.1800	7.51	11.60	6.38
10	32" x 64" = 80 x 160 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.1900 6907.2119.1900 6907.2190.1900	8.53	12.63	7.25
11	36" x 72" = 90 x 180 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.2000 6907.2119.2000 6907.2190.2000	10.92	13.65	9.28
12	48" x 96" = 120 x 240 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.2100 6907.2119.2100 6907.2190.2100	12.63	15.70	10.73
13	60" x 120" = 150 x 300 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.2200 6907.2119.2200 6907.2190.2200	14.33	17.06	12.18

Porcelain Tiles-Matt/ Glazed				Table-III		
S.No.	Sizes	PCT code	Proposed PCT for WeBOC	China	USA / Europe	All other Origins
1	Below 12" x 12" = 30 x 30 cm	6907.2111 6907.2119 6907.2190	6907.2111.2300 6907.2119.2300 6907.2190.2300	3.05	4.55	2.60
2	12" x 12" = 30 x 30 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.2400 6907.2119.2400 6907.2190.2400	3.30	5.35	2.80



3	12" x 18" = 30 x 45 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.2500 6907.2119.2500 6907.2190.2500	3.95	5.75	3.40
4	16" x 16" = 40 x 40 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.2600 6907.2119.2600 6907.2190.2600	4.15	5.80	3.60
5	18" x 18" = 45 x 45 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.2700 6907.2119.2700 6907.2190.2700	4.20	5.85	3.65
6	20" x 20" = 50 x 50 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.2800 6907.2119.2800 6907.2190.2800	4.25	5.90	3.70
7	24" x 24" = 60 x 60 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.2900 6907.2119.2900 6907.2190.2900	5.63	7.80	4.80
8	24" x 48" = 60 x 120 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.3000 6907.2119.3000 6907.2190.3000	6.48	10.24	5.51
9	30" x 60" = 75 x 150 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.3100 6907.2119.3100 6907.2190.3100	7.17	11.60	6.09
10	32" x 64" = 80 x 160 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.3200 6907.2119.3200 6907.2190.3200	8.19	12.62	6.96
11	36" x 72" = 90 x 180 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.3300 6907.2119.3300 6907.2190.3300	10.24	13.65	8.70
12	48" x 96" = 120 x 240 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.3400 6907.2119.3400 6907.2190.3400	12.29	15.70	10.44
13	60" x 120" = 150 x 300 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.3500 6907.2119.3500 6907.2190.3500	13.65	17.06	11.60

Porcelain Tiles- Glazed Polished			Table-IV		
S.No.	Sizes	PCT code	Proposed PCT for WeBOC	China	USA / Europe
1	Up to 24" x 24" = 60 x 60 cm	6907.2111 6907.2119 6907.2190	6907.2111.3600 6907.2119.3600 6907.2190.3600	5.50	6.75
2	24" x 24" = 60 x 60 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.3700 6907.2119.3700 6907.2190.3700	6.05	7.80
3	24" x 48" = 60 x 120 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.3800 6907.2119.3800 6907.2190.3800	7.17	10.92
4	30" x 60" = 75 x 150 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.3900 6907.2119.3900 6907.2190.3900	7.85	12.29
5	32" x 64" = 80 x 160 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.4000 6907.2119.4000 6907.2190.4000	8.87	12.97
6	36" x 72" = 90 x 180 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.4100 6907.2119.4100 6907.2190.4100	11.26	14.33



7	48" x 96" =120 x 240 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.4200 6907.2119.4200 6907.2190.4200	12.97	16.38	11.02
8	60" x 120" =150 x 300 cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.4300 6907.2119.4300 6907.2190.4300	15.02	17.75	12.76

Borders/Motif/Moulding/Skirting/Trimming whether plain or embossed, decorated with Gold / Silver / Luster				Table-V			
S.No.	Sizes	PCT code	Proposed PCT for WeBOC	China	USA / Europe	Far East and Middle East	Iran
1	All Sizes	6907.2211 6907.2219 6907.2290 6907.2111 6907.2119 6907.2190	6907.2211.4900 6907.2219.4900 6907.2290.4900 6907.2111.4900 6907.2119.4900 6907.2190.4900	18.50	27.00	16.00	15.50

**Note-I:** Further discount of 10% in the values determined above of Iranian origin Tiles is allowed if they are imported through land routes

**Note-II :** The above prices are for Ceramic / Porcelain Tiles that are Plain, Coloured, Printed, Rustic & Embossed /Stone effect including Structured moulded Tiles ( Excluding Decorated with gold /luster / silver and Border / Motif /Skirting and Trimming)

**9. Application of Declared Values and Consideration of Freight Differences in Customs Assessment:** In cases, where declared 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

**10. Validity of this Valuation Ruling:** This Ruling, containing the Customs Values for assessment of subject imported goods, shall be applicable until and unless the same is rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

**11. Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.



12. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling, for the given description of goods, are applied by the concerning assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in the aforementioned table in this Ruling. PCT Headings are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

13. This Valuation Ruling supersedes Valuation Ruling 874/2016 dated 22.06.2016

(Dr. Tahir Qureshi)  
Director

Copy for information to:

1. The Member Customs (Operations), Federal Board of Revenue, Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
4. The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
5. The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
6. The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore
7. The Chief Collector of Customs (North), Custom House, Islamabad.
8. The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
9. The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
10. The Director General, Intelligence and Investigation (Customs) FBR, Islamabad.
11. The Director General, PCA & Internal Audit, Karachi.
12. The Director General, IOCO, Karachi.
13. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
14. The Director, Transit Trade, Custom House, Karachi.
15. The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
16. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
17. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
18. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
19. The Karachi Customs Agents Association, Bohri Road, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.