



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



C. No. Misc/12/2020-V//778

Dated: 17-07-2025

**VALUATION RULING NO. 2011 / 2025**

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.
3. The values in valuation ruling shall be applicable to the given description and specification of goods.

Subject: **DETERMINATION OF CUSTOMS VALUES OF CERAMIC AND PROCELAIN TILES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling 1972/2025 dated 21.02.2025
2.	Date of meetings with stakeholders	Meeting with relevant stakeholders was conducted on 05.05.2025 & 16.06.2025

4. **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. 1972/2025 dated 21.02.2025. The Ruling was challenged before the Director General under Section 25D of the Customs Act, 1969 and was remanded back to the Directorate vide Order in Revision No. 34/2025 dated 24.04.2025 with the instruction to undertake fresh exercise under Section 25A of the Customs Act, 1969 and to conduct fresh exercise keeping in view the objections mentioned in the Order in Revision till then the Valuation Ruling shall hold field. The Order-in-Revision specifically highlighted the issue of grouping UAE, Turkey and Iran origin tiles into the 'other' category, with lower values from China, Turkey and UAE origin tiles, and the values of tiles of bigger sizes.

5. **Analysis to determine Customs Values:** In line with the directives of the Director General, the Directorate held multiple meetings to re-evaluate the Custom values. The stakeholders submitted certain documents in support of their respective positions. Aiming to issue a Valuation Ruling that duly considered both the stakeholders' perspectives and supporting documentation, the Directorate scheduled meetings on 05.05.2025 and 16.06.2025. During these sessions, importers contended that international tile prices had declined significantly due to technological advancements. They also emphasized the need to prevent the mis-declaration of porcelain tiles. On the other hand, local manufacturers highlighted their substantial investments in domestic tile production, including the development of larger-sized tiles. They argued that imported tile prices in the local market remained high and recommended conducting a market inquiry to validate their claims.



Instead of submitting comprehensive documentation, stakeholders provided proposed valuation figures for various tile sizes. A key point of contention in VR 1972/2025 relates to the categorization of tile origins under a single “others” classification. Importers argued that this approach undervalues non-Chinese tiles and lacks adequate stakeholder consultation. They further asserted that tile prices do not proportionately increase with size.

Conversely, manufacturers maintained that prices do scale with size and advocated for higher valuations for larger tiles, suggesting that only the “other origin” valuations require revision, as per the Order-in-Revision. The Department acknowledged the participation of manufacturers.

Additionally, importers / representatives of RAK Ceramics, UAE were instructed to submit sales tax returns along with Annexure-C. However, they failed to provide the necessary documents to substantiate their position.

6. **Method (s) adopted to determine Customs values:** The valuation methods specified in Section 25 of the Customs Act, 1969, were duly considered in sequential order to arrive at the customs values of the subject goods. The declared/transaction values, as laid down under sub-section (1) of Section 25 *ibid*, were found inapplicable, as the importers did not furnish any documentary evidence to establish that the declared values represented true transactional values. Further, as mentioned, products with varying composition and, hence, with varying international and domestic prices, are being cleared at more or less same values. The methods based on the values of identical or similar goods, as outlined in sub-sections (5) and (6) *ibid*, were also examined for applicability. However, the import/clearance data reviewed could not be relied upon due to variations in declared values and the presence of multiple types, qualities and quantities being imported and sold at a commercial level compounded by concerns of group under-invoicing. Consequently, the available information was deemed inappropriate for determining customs values. Market enquiries, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, were therefore conducted, while using reasonable flexibility provided under Section 25(9), *ibid*, further, international online websites were also reviewed for ascertaining the quality and relative pricing. Accordingly, the customs values of the subject goods have been determined under Section 25(7) of the Customs Act, 1969, read with sub-Section (9), *ibid* and rule 121 of Customs Rules, 2001.

7. **Customs values of Ceramic and Porcelain Tiles – hereinafter specified** shall be assessed to duty/ taxes on the Custom values given against them in **Annex-A, Annex-B, Annex-C & Annex-D.**

8. **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-



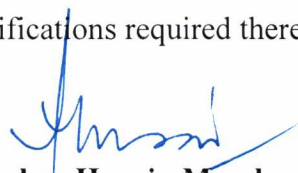


section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

9. **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.

10. **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.

11. 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.

  
(Azhar Husain Merchant)  
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.

## Ceramic Tiles

Table-I				Customs Values in US \$ / Square Meter				
S. No.	Description	PCT code	Proposed PCT for WeBOC	China	Europe / North America	UAE, Turkey & Far East	Iran	Other Origins
1	Below 04" x 04" = 10 x 10 cm	6907.2111 6907.2219 6907.2290	6907.2111.1000 6907.2219.1000 6907.2290.1000	2.05	3.55	2.15	2.00	2.26
2	04" x 04" = 10 x 10 cm & Above		6907.2111.1000 6907.2219.1000 6907.2290.1000	2.35	3.85	2.46	2.12	2.58
3	8" x 8" = 20 x 20 cm & Above		6907.2111.1100 6907.2219.1100 6907.2290.1100	2.45	4.55	2.57	2.23	2.68
4	8" x 12" = 20 x 30 cm & Above		6907.2111.1200 6907.2219.1200 6907.2290.1200	2.50	4.82	2.62	2.28	2.73
5	10" x 13" = 25 x 33cm & Above		6907.2111.1300 6907.2219.1300 6907.2290.1300	2.60	5.04	2.71	2.41	2.83
6	12" x 12" = 30 x 30cm & Above		6907.2111.1400 6907.2219.1400 6907.2290.1400	2.75	5.27	2.87	2.54	2.99
7	12" x 18" = 30 x 45cm & Above		6907.2111.1500 6907.2219.1500 6907.2290.1500	3.60	5.90	3.75	3.33	3.90
8	16" x 16" = 40 x 40cm & Above		6907.2111.1600 6907.2219.1600 6907.2290.1600	3.85	5.95	4.00	3.54	4.16
9	20" x 20" = 50 x 50 cm & Above		6907.2111.1700 6907.2219.1700 6907.2290.1700	4.20	6.00	4.36	3.89	4.53
10	24" x 24" = 60 x 60cm & Above		6907.2111.1800 6907.2219.1800 6907.2290.1800	4.98	7.02	5.16	4.58	5.35
11	24" x 48" = 60 x 120 cm & Above		6907.2111.1900 6907.2219.1900 6907.2290.1900	5.83	9.73	6.06	5.39	6.29
12	30" x 60" = 75 x 150 cm & Above		6907.2111.2000 6907.2219.2000 6907.2290.2000	6.28	10.67	6.58	5.80	6.87
13	32" x 64" = 80 x 160 cm & Above		6907.2111.2100 6907.2219.2100 6907.2290.2100	6.73	10.86	6.97	6.20	7.21
14	36" x 72" = 90 x 180 cm & Above		6907.2111.2200 6907.2219.2200 6907.2290.2200	7.83	11.60	8.19	7.24	8.55
15	48" x 96" = 120 x 240 cm & Above		6907.2111.2300 6907.2219.2300 6907.2290.2300	9.46	14.19	9.90	8.72	10.35
16	60" x 120" = 150 x 300 cm & Above		6907.2111.2400 6907.2219.2400 6907.2290.2400	10.77	16.15	11.09	9.91	11.41



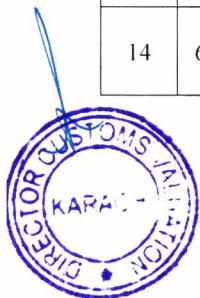
## Porcelain Tiles Polished

Table-II				Customs Values in US \$ / Square Meter				
S. No.	Description	PCT code	Proposed PCT for WeBOC	China	Europe / North America	UAE, Turkey & Far East	Iran	Other Origins
1	Below 12" x 12" = 30 x 30cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.2500 6907.2119.1000 6907.2190.1000	3.85	5.10	4.04	3.55	4.24
2	12" x 12" = 30 x 30cm & Above		6907.2111.2600 6907.2119.1100 6907.2190.1100	4.20	5.20	4.40	3.86	4.60
3	12" x 18" = 30 x 45cm & Above		6907.2111.2700 6907.2119.1200 6907.2190.1200	4.35	5.40	4.55	4.01	4.76
4	16" x 16" = 40 x 40cm & Above		6907.2111.2800 6907.2119.1300 6907.2190.1300	4.50	5.70	4.70	4.14	4.91
5	18" x 18" = 45 x 45cm & Above		6907.2111.2900 6907.2119.1400 6907.2190.1400	4.70	6.10	4.90	4.34	5.09
6	20" x 20" = 50 x 50 cm & Above		6907.2111.3000 6907.2119.1500 6907.2190.1500	4.85	6.30	5.04	4.48	5.24
7	24" x 24" = 60 x 60cm & Above		6907.2111.3100 6907.2119.1600 6907.2190.1600	5.67	7.59	5.90	5.22	6.12
8	24" x 48" = 60 x 120 cm & Above		6907.2111.3200 6907.2119.1700 6907.2190.1700	6.22	9.32	6.45	5.74	6.68
9	40" x 40" = 100 x 100 cm & Above		6907.2111.3300 6907.2119.1800 6907.2190.1800	6.45	9.69	6.68	5.97	6.90
10	30" x 60" = 75 x 150 cm & Above		6907.2111.3400 6907.2119.1900 6907.2190.1900	7.06	11.00	7.27	6.50	7.48
11	32" x 64" = 80 x 160 cm & Above		6907.2111.3500 6907.2119.2000 6907.2190.2000	8.11	12.01	8.36	7.42	8.60
12	36" x 72" = 90 x 180 cm & Above		6907.2111.3600 6907.2119.2100 6907.2190.2100	9.93	12.91	10.23	9.28	10.54
13	48" x 96" = 120 x 240 cm & Above		6907.2111.3700 6907.2119.2200 6907.2190.2200	10.92	16.39	11.25	10.21	11.58
14	60" x 120" = 150 x 300 cm & Above		6907.2111.3800 6907.2119.2300 6907.2190.2300	12.61	18.92	12.99	11.65	13.37



### Porcelain Tiles – Matt / Glazed

Table-III				Customs Values in US \$ / Square Meter				
S. No.	Description	PCT code	Proposed PCT for WeBOC	China	Europe / North America	UAE, Turkey & Far East	Iran	Other Origins
1	Below 12" x 12" = 30 x 30cm & Above	6907.2111 6907.2119 6907.2190	6907.2111.3900 6907.2119.2400 6907.2190.2400	3.05	4.55	3.20	2.81	3.36
2	12" x 12" = 30 x 30cm & Above		6907.2111.4000 6907.2119.2500 6907.2190.2500	3.30	5.35	3.46	3.04	3.62
3	12" x 18" = 30 x 45cm & Above		6907.2111.4100 6907.2119.2600 6907.2190.2600	3.95	5.75	4.13	3.65	4.31
4	16" x 16" = 40 x 40cm & Above		6907.2111.4200 6907.2119.2700 6907.2190.2700	4.15	5.80	4.33	3.82	4.52
5	18" x 18" = 45 x 45cm & Above		6907.2111.4300 6907.2119.2800 6907.2190.2800	4.20	5.85	4.37	3.86	4.54
6	20" x 20" = 50 x 50 cm & Above		6907.2111.4400 6907.2119.2900 6907.2190.2900	4.25	5.90	4.42	3.91	4.59
7	24" x 24" = 60 x 60cm & Above		6907.2111.4500 6907.2119.3000 6907.2190.3000	5.63	7.80	5.85	5.21	6.07
8	24" x 48" = 60 x 120 cm & Above		6907.2111.4600 6907.2119.3100 6907.2190.3100	5.90	9.32	6.12	5.44	6.34
9	40" x 40" = 100 x 100 cm & Above		6907.2111.4700 6907.2119.3200 6907.2190.3200	6.12	9.67	6.34	5.64	6.57
10	30" x 60" = 75 x 150 cm & Above		6907.2111.4800 6907.2119.3300 6907.2190.3300	6.67	11.02	6.91	6.09	7.14
11	32" x 64" = 80 x 160 cm & Above		6907.2111.4900 6907.2119.3400 6907.2190.3400	7.63	11.65	7.89	6.96	8.15
12	36" x 72" = 90 x 180 cm & Above		6907.2111.5000 6907.2119.3500 6907.2190.3500	9.32	13.14	9.71	8.44	10.10
13	48" x 96" = 120 x 240 cm & Above		6907.2111.5100 6907.2119.3600 6907.2190.3600	10.52	15.79	10.96	9.89	11.41
14	60" x 120" = 150 x 300 cm & Above		6907.2111.5200 6907.2119.3700 6907.2190.3700	11.33	17.00	11.67	10.59	12.01



### Porcelain Tiles – Glazed Polished

Table-IV				Customs Values in US \$ / Square Meter				
S. No.	Description	PCT code	Proposed PCT for WeBOC	China	Europe / North America	UAE, Turkey & Far East	Iran	Other Origins
1	Below 24" x 24" = 60 x 60cm	6907.2111 6907.2119 6907.2190	6907.2111.5300 6907.2119.3800 6907.2190.3800	5.50	6.75	5.78	5.06	6.05
2	24" x 24" = 60 x 60cm & Above		6907.2111.5400 6907.2119.3900 6907.2190.3900	6.05	7.80	6.34	5.57	6.63
3	24" x 48" = 60 x 120 cm & Above		6907.2111.5500 6907.2119.4000 6907.2190.4000	6.52	9.94	6.82	6.02	7.11
4	40" x 40" = 100 x 100 cm & Above		6907.2111.5600 6907.2119.4100 6907.2190.4100	6.79	10.33	7.07	6.26	7.36
5	30" x 60" = 75 x 150 cm & Above		6907.2111.5700 6907.2119.4200 6907.2190.4200	7.46	11.68	7.83	6.67	8.20
6	32" x 64" = 80 x 160 cm & Above		6907.2111.5800 6907.2119.4300 6907.2190.4300	8.34	12.19	8.66	7.74	8.99
7	36" x 72" = 90 x 180 cm & Above		6907.2111.5900 6907.2119.4400 6907.2190.4400	10.36	13.90	10.83	9.57	11.29
8	48" x 96" = 120 x 240 cm & Above		6907.2111.6000 6907.2119.4500 6907.2190.4500	11.22	16.83	11.75	10.75	12.29
9	60" x 120" = 150 x 300 cm & Above		6907.2111.6100 6907.2119.4600 6907.2190.4600	12.77	19.15	13.15	11.75	13.53

### Borders/Motif/Moulding/Skirting/Trimming whether plain or embossed, decorated with Gold / Silver / Luster

Table-V				Customs Values in US \$ / Square Meter			
S. No.	Description	PCT code	Proposed PCT for WeBOC	China	USA / Europe	Far East, Middle East and Turkey	Iran
1	Below 24" x 24" = 60 x 60cm	6907.2211 6907.2219 6907.2290 6907.2111 6907.2119 6907.2190	6907.2211.1000 6907.2219.2500 6907.2290.2500 6907.2111.6200 6907.2119.4700 6907.2190.4700	18.50	27.00	16.00	15.50

*Note-I: Further discount of 7% 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)*