

C. No. Misc/27/2017-II/839

Dated: 08-08-2025

**VALUATION RULING NO. 2018 / 2025**

1. This ruling supersedes Valuation Ruling No. 1992/2025 dated 26-03-2025 for the items of serial No 2 & 3.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

Subject: **DETERMINATION OF CUSTOMS VALUE OF MICRO SILICA AND SILICA GEL BEADS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	Determination / revision of customs values of Valuation Ruling No. 1992/2025 dated 26.03.2025 for items of serial No. 2 & 3
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 22.07.2025

**Background of the Issue:** The customs values of subject goods were determined vide Valuation Ruling No. 1992/2025 dated 26.03.2025 that was challenged before the Director General under Section 25D of the Customs Act, 1969. The Director General vide Order in Revision No. 41/2025 dated 24.06.2025 remanded back the said Valuation Ruling to the Directorate to the extent of goods mentioned at Serial No. 2 and 3 i.e. Micro Silica (Silica Fumes) and Fumed Silica along with the directions for the consideration of another item namely Silica Gel. In view of the aforesaid this Directorate initiated an exercise for the determination of customs values of subject goods under Section 25A of the Customs Act, 1969. Physical properties of the items in Valuation Ruling and allied items are provided below to assist import Collectrates in identifying and differentiating the same:

i. **Silica Fumes (Micro Silica):**

A very fine, grey-coloured powder that is collected as a by-product during the production of silicon or ferrosilicon metal. It is made up of tiny spherical particles of silicon dioxide and is used mainly to improve the strength and durability of concrete and in high-temperature materials.

**Physical Form:** Ultra-fine dry powder.

**Typical Load in 40 ft Container:** On average 28 metric tons (MT).

ii. **Fumed Silica:**

White, fluffy, and very light powder produced through a high-temperature chemical process. It is used to control thickness, prevent clumping, and improve texture in products like paints, adhesives, sealants, and cosmetics.

**Physical Form:** White, extremely light and fluffy dry powder.



**Typical Load in 40 ft Container:** On average between 4 and 5 metric tons (MT).

**Note:** Specifications/physical properties of Fumed Silica are provided here so that it can be identified and differentiated from Silica Fumes (Micro Silica).

iii. **Silica Gel Beads:**

Small, round beads made from silicon dioxide, commonly used to absorb moisture and keep items dry. They are used in packaging, electronics, medicines, and food storage. Some types change colour when they absorb water.

**Physical Form:** Hard, round beads or granules, typically white or transparent (can be coloured for indicating types).

2. **Analysis/Exercise done to determine Customs Values:** Meeting for the determination of customs values for the items Silica Fumes (Micro Silica), Fumed Silica and Silica Gel was held on 22.07.2025 that was attended by the relevant stakeholders. Their viewpoints were heard in detail in view for the determination of customs values of the subject goods under Section 25A of the Customs Act, 1969. The stakeholders were requested to submit relevant import documents to substantiate their contentions.

3. **Method(s) adopted to determine Customs values:** Valuation methods specified in section 25 of the Customs Act, 1969, were duly considered in sequential order to arrive at the customs values 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 absence of information as required under sub-section (2) of section 25 of Customs Act, 1969. The identical goods value method as provided in section 25(5) was examined, some applicable values were found but that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Subsequently, similar goods value method provided in section 25(6) was also examined in light of the clearance data of subject goods and was finally relied upon for the determination of Customs values of subject goods under Section 25A of the Customs Act, 1969.

4. **Customs Values for Silica Fumes (Micro Silica) and Silica Gel Beads - hereinafter specified** shall be assessed to duty / taxes at following Customs Values:


Sr. No.	Description of Goods	Origin	PCT Code	Proposed PCT for WeBOC	Customs Values (C&F) US\$/Kg
1.	Silica Fumes (Micro Silica) -- for concrete industry	China	2811.2200	2811.2200.1100	0.22
2.	Silica Gel Beads	China		2811.2200.1200	1.27

**Note:** Item namely "Fumed Silica" has been excluded from the Valuation Ruling and hence shall be assessed by the Collectorates under Section 25 of the Customs Act, 1969.

5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. In cases, where declared 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.

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

7. 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.
8. 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.

  
(Azhar Husain Merchant)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ 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) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.