



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan/Exports (Karachi/ Port Qasim, Directorate General of Transit Trade, Karachi.

Determination of Customs Values of One Side Coated Duplex Board (grey back)
300 gsm & above and One Side Coated Duplex Board (other than grey back)
Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. **1191** / 2017)

No.Misc/01/2008-III

Dated: July, **6th** 2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of One Side Coated Duplex Board (grey back) 300 gsm & above and One Side Coated Duplex Board (other than grey back) are determined as follows : -

2. **Background of the valuation issue:** Customs values of One Side Coated Duplex Board (grey back) 300 gsm & above and One Side Coated Duplex Board (other than grey back) were determined vide Valuation Ruling No.827/2016 dated 06.04.2016. It was deemed expedient to revisit the values so as to ensure that the customs values are in line with prevalent prices in the international market. Hence, an exercise was undertaken to re-determine the customs value of the subject goods under Section 25A of the Customs Act, 1969.

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meeting was scheduled on 14.06.2017 which was postponed on the request of the importers and fixed on 05.07.2017. All participants were requested to submit the following documents:

- i. Invoices of imports during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during last three months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. The meeting was attended by importers, representatives of All Pakistan Paper Merchants Association and local manufacturers. The matter was discussed at length and the import evidences/invoices available on record were shown to importers. Some importers submitted their invoices, the other requisitioned documents were however not submitted by



the participants. Prices published on international websites were also discussed with the participants. The local manufacturers insisted that the values of subject goods had increased in the international market since issuance of previous Valuation ruling and thus required to be revised upwards.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available as per law. Identical / similar goods value methods provided in Section 25(5) & (6) were examined which provided some reference values. Thereafter market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, was also conducted. Internet enquiries were also conducted. Since the manufacturers' costs and raw material prices of producing the goods in question in the country of exportation were not available, computed value method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. All the information so gathered was evaluated and consequently, reliance was placed upon Sub-Section (9) of Section 25 of the Customs Act, 1969, and customs values of One Side Coated Duplex Board (grey back) 300 gsm & above and One Side Coated Duplex Board (other than grey back) were determined under Section 25(9) of the Customs Act, 1969.

6. **Customs values for One Side Coated Duplex Board (grey back) 300 gsm & above and One Side Coated Duplex Board (other than grey back):** One Side Coated Duplex Board (grey back) 300 gsm & above and One Side Coated Duplex Board (other than grey back) hereinafter *specified* shall be assessed to duty/taxes at the following values: -

S.No.	Descirption	Specification	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Value (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01	One side coated Duplex Board	Grey back in sheet 300gsm & above	4810.9200 4810.9900	4810.9200.1000 4810.9900.1000	China/Hong Kong/ Taiwan/ Indonesia/ Malaysia	0.59
				4810.9200.1100 4810.9900.1100	Korea	0.60
				4810.9200.1200 4810.9900.1200	Europe/USA/Canada	0.63
				4810.9200.1300 4810.9900.1300	Middle East	0.59
				4810.9200.1400 4810.9900.1400	Other Origins	0.64
				4810.9200.1500 4810.9900.1500	China/Taiwan	0.78
02	One side coated Duplex Board	Other than grey back	4810.9200 4810.9900	4810.9200.1600 4810.9900.1600	Europe/USA/Canada	0.83
				4810.9200.1700 4810.9900.1700	Other Origins	0.82
03	Note: (US\$25/PMT to be subtracted for assessable value of reels)					
04	Note: (US\$20/PMT to be added in assessable value of One Side Coated Duplex Board Grey Back for less than 300gsm)					



7. In cases where invoice transactional values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined in this Ruling.

8. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

9. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately. Customs values determined the ruling are for the description and specification as mentioned in the table above of this Ruling. HS Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

11. ***This ruling supersedes Valuation Ruling No.827/2016, dated 06.04.2016.***


(Dr. Wasif Ali Memon)
Director

Copy for information to : -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.