



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

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**The Collectors of Customs**, Collectorates of Customs Appraisement – West / Appraisement – East / Appraisement – Port Muhammad Bin Qasim / SAPT, Enforcement / JIAP, Karachi, Hyderabad/ (Appraisement/Enforcement), Quetta/Gawadar/ (Appraisement/Enforcement/ AIIA), Lahore/Appraisement, Faisalabad/ Appraisement, Sambrial (Sialkot)/ Enforcement, Multan/Islamabad/ Gilgit-Baltistan/ (Appraisement/Enforcement), Peshawar/Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade, Karachi.

**DETERMINATION OF CUSTOMS VALUES OF ONE SIDE COATED DUPLEX BOARD (GREY BACK) AND TWO SIDE COATED PACKAGING BOARDS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

(Valuation Ruling No. **1800** / 2023)

C.No. Misc/07/Pub/DB/2023-III / **838**

Dated: **12**-09-2023

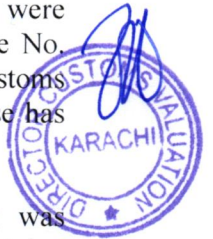
In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of One Side Coated Duplex Board (Grey Back/other than Grey Back- 300 GSM and above) and Two Side Coated Packaging Board (230 GSM and above) are determined as follows:

**2. Background of the valuation issue:** Earlier, the Customs values of subject goods were determined under Section 25A of the Customs Act, 1969 vide Publication Value Reference No. 05/2023 dated 03-01-2023. However, different stakeholders requested to re-determine Customs values afresh in line with values prevalent in the international market. Therefore, an exercise has been undertaken by this Directorate to determine the same.

**3. Stakeholders' participation in determination of Customs values:** Meeting was convened on 07-09-2023 which was attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings. The stakeholders contended that the international prices have declined approximately upto 30% on Pulp (Raw material for paper) and 15% on Packaging Board. They further contended that the overall freight has also decreased, thus, resulting in decreased import values of subject items. They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

**4. Analysis / Exercise done to determine Customs Values:** In this regard, Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Contentions of the importers have been evaluated and are found to be misplaced on the basis of their own declarations filed at the import stage for clearance of the subject goods.

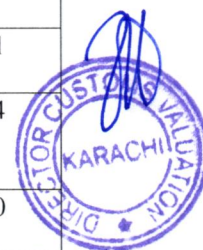
**5. Method (s) adopted to determine Customs values:** The Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was considered. However, the same was found inapplicable because of absence of necessary information as required under sub-section (2) of Section 25 of Customs Act,



1969. Therefore, identical goods value method provided in Section 25(5) ibid was examined for applicability to determine Customs values of subject goods. Analysis of clearances (during the past three months) of the said items is undertaken which has reflected that - in case of 2/s Coated Packaging Board – the importers themselves declared (in majority of the Goods Declarations) values which are in the range from US\$ 640 PMT to US\$ 700 PMT. Finally, the values of One Side Coated Duplex Board (Grey Back- 300 Gsm and above) and Two Side Coated Packaging Boards have been determined in terms of Section 25 (5) read with Section 25(9) of the Customs Act, 1969.

**6. Customs values for One Side Coated Duplex Board (Grey Back- 300 GSM and above) and Two Side Coated Packaging Boards:** One Side Coated Duplex Board (Grey Back- 300 GSM and above) and Two Side Coated Packaging Boards, hereinafter specified shall be assessed to duty / taxes at the following Customs values:-

Sr #	Description of Goods	Specification	PCT	Proposed PCT for WeBOC	Origin	Customs Values C&F (US\$/kg)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	One Side Coated Duplex Board	Grey back in sheet 300 gsm & above	4810.9200 4810.9900	4810.9200.1000 4810.9900.1000	China/ Hong Kong / Taiwan / Indonesia / Malaysia	0.50
				4810.9200.1100 4810.9900.1100	Korea	0.51
				4810.9200.1200 4810.9900.1200	Europe/ USA/ Canada	0.54
				4810.9200.1300 4810.9900.1300	Middle East	0.50
				4810.9200.1400 4810.9900.1400	Other Origins	0.55
2	Two Side Coated Packaging Board	Other than grey back in sheet 300 gsm & above	4810.9200 4810.9900	4810.9200.1500 4810.9900.1500	China/ Taiwan	0.65
				4810.9200.1600 4810.9900.1600	Europe/ USA/ Canada	0.70
				4810.9200.1700 4810.9900.1700	Other Origins	0.69
3	Two Side Coated Packaging Board	230 gsm & above (in sheets)	4810.9200 4810.9900	4810.9200.1800 4810.9900.1800	China/ Hong Kong	0.65
				4810.9200.1900 4810.9900.1900	Taiwan / Indonesia / Malaysia	0.62
				4810.9200.2000 4810.9900.2000	Korea	0.67
				4810.9200.2100 4810.9900.2100	Europe/ USA/ Canada	0.69
				4810.9200.2200 4810.9900.2200	Middle East	0.65





				4810.9200.2300	Other	0.69
				4810.9900.2300	Origins	
<b>Note-1:</b> US\$ 25/PMT to be subtracted for assessable value of Reels.						
<b>Note-2:</b> US\$ 20/PMT to be added in assessable value of One Side Coated Duplex Board Grey Back for less than 300 Gsm.						

7. In cases, where declared values are higher than the Customs values determined in this Valuation 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.

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

9. **Revision of the determined Publication values:** If aggrieved, a revision petition may be filed against the determined values as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of issue of these publication values before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned assessing officers/officials without fail. Any anomaly observed may kindly be brought to the notice of the Directorate of Customs Valuation, Karachi immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table above of this Valuation Ruling. PCT Codes are mentioned for illustrative purposes 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 certifications 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 Valuation Ruling supersedes the Publication Value Reference No.05/2023 dated 03-01-2023.***

  
**(Fayaz Rasool Maken)**  
**Director**

Copy 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, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (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 Director, 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 (KCAA), Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.