



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 / SAPT / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisement/Enforcement), Quetta/Gawadar/ Khuzdar (Appraisement / Enforcement/ AIIA), (Appraisement – East / Appraisement – 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.

**DETERMINATION OF CUSTOMS VALUES OF PRINTING INKS AND DIGITAL PRINTING INKJET INKS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1859 /2024)**

C.No.Misc/09/2011-II/ 1184

Dated: 28-02-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Printing Inks and Digital Printing Inkjets Inks are determined as follows:


**Background of the valuation issue:** Earlier, the Customs values of Printing Inks and Digital Printing Inkjets Inks were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1237/2017 dated 18-12-2017. 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.

2. **Stakeholders' participation in determination of Customs values:** Meeting was convened on 31.08.2023 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 meeting. The participants submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

3. **Analysis / Exercise done to determine Customs Values:** The importers contended that international price trend of Offset Printing Inks has not seen any major change since the issuance of the existing Valuation Ruling No.1237/2017 dated 18-12-2017. They further argued that the legitimate import volume of Printing Inks has seen

a drastic decline in the last three years due to Transit Trade. It was also claimed that trade through Afghan Transit Trade will flourish in case the Customs values of Printing Inks are revised upwards. In this regard, a comparative analysis of three years import data of Afghan Transit trade with that of Pakistan's has been carried out which reveals that the volume of Printing inks imported into Pakistan far exceeds from that of Afghan Transit Trade. The import value of printing inks imported into Pakistan in FY 2022-23 was around Rs. 4.36 Billion, while that of Afghan Transit Trade was Rs. 499 Million only. Ninety (90) days' clearance data has been retrieved and the same has been scrutinized.

4. **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 absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. The data provided some 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 and variation in declaration. Information available was, hence, found incomplete and inapplicable. Subsequently, similar goods value method provided in Section 25(6) was examined for applicability to determine Customs value of subject goods. The assessed values in similar goods import data of Printing Inks and Digital Printing Inkjets for the last 90 days of various origins reflected values as per previous VR No. 1237/2017 dated 18-12-2017. However, Declared Values (DV) of similar goods had shown consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted. Various Wholesale Markets were visited to observe the actual prices of Printing Inks of various origins. The exercise provided some applicable reference values. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of Printing Inks and Digital Printing Inkjets. The available data / information collected such as sales contracts, proforma invoices, and Export GDs of the stakeholders were thoroughly scrutinized and freight value at the time of previous VR No.1237/2017 dated 18-12-2017 and prevailing freight values have been examined. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7), and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Act may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the



application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

5. **Customs values of Printing Inks and Digital Printing Inkjets Inks - Printing Inks and Digital Printing Inkjets Inks**, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:

S. No.	Description	H.S Code	Proposed PCT for WeBOC	Origin	Customs values (C&F) US\$/Kg
1	Process Yellow	3215.1990	3215.1990.1000	China	3.62
2	Process Magenta/Red	3215.1990	3215.1990.1100	China	3.97
3	Process Cyan/Blue	3215.1990	3215.1990.1200	China	4.11
4	Process Black	3215.1990	3215.1990.1300	China	3.27
5	Deep/D-Yellow	3215.1990	3215.1990.1400	China	4.59
6	Lemon/L-Yellow	3215.1990	3215.1990.1500	China	4.60
7	Bronze Red	3215.1990	3215.1990.1600	China	5.00
8	Deep Red	3215.1990	3215.1990.1700	China	5.07
9	Bronze Blue	3215.1990	3215.1990.1800	China	5.06
10	Peacock Blue	3215.1990	3215.1990.1900	China	4.35
11	Brilliant Blue	3215.1990	3215.1990.2000	China	4.40
12	Brilliant Green	3215.1990	3215.1990.2100	China	4.42
13	Tint Medium/White	3215.1990	3215.1990.2200	China	3.07
14	All Other Colours	3215.1990	3215.1990.2300	China	5.26
15	Sublimation Ink Water Based	3215.1990	3215.1990.2400	China	3.70
16	Process Yellow	3215.1990	3215.1990.2500	Korea/ Taiwan/ Vietnam	3.91
17	Process Magenta/Red	3215.1990	3215.1990.2600	Korea/ Taiwan/ Vietnam	4.19
18	Process Cyan/Blue	3215.1990	3215.1990.2700	Korea/ Taiwan/ Vietnam	4.36
19	Process Black	3215.1990	3215.1990.2800	Korea/ Taiwan/ Vietnam	3.58

20	Deep/D-Yellow	3215.1990	3215.1990.2900	Korea/ Taiwan/ Vietnam	5.29
21	Lemon/L-Yellow	3215.1990	3215.1990.3000	Korea/ Taiwan/ Vietnam	5.41
22	Bronze Red	3215.1990	3215.1990.3100	Korea/ Taiwan/ Vietnam	5.39
23	Deep Red	3215.1990	3215.1990.3200	Korea/ Taiwan/ Vietnam	5.59
24	Bronze Blue	3215.1990	3215.1990.3300	Korea/ Taiwan/ Vietnam	5.80
25	Peacock Blue	3215.1990	3215.1990.3400	Korea/ Taiwan/ Vietnam	5.12
26	Brilliant Blue	3215.1990	3215.1990.3500	Korea/ Taiwan/ Vietnam	5.28
27	Brilliant Green	3215.1990	3215.1990.3600	Korea/ Taiwan/ Vietnam	5.23
28	Tint Medium/White	3215.1990	3215.1990.3700	Korea/ Taiwan/ Vietnam	3.32
29	All Other Colours	3215.1990	3215.1990.3800	Korea/ Taiwan/ Vietnam	6.03
30	Sublimation Ink Water Based	3215.1990	3215.1990.3900	Korea/ Taiwan/ Vietnam	4.50
31	Printing ink for Newspaper coloured (In Packing 25 KG & above)	3215.1190	3215.1190.1000	Europe	2.75
32	Printing ink for Newspaper black(In Packing 25 kg & above)	3215.1190	3215.1190.1100	Europe	1.10

33	Digital Printing Inkjet Inks Solvent based IJI for Xaar & Spectra Seiko & Konica-Minolta Printer heads.	3215.1190 3215.9090	3215.1190.1200 3215.9090.1000	China, Taiwan, UAE	4.95
				Japan, Korea, South Africa, Vietnam	7.92
				USA, Europe & all other Origins	11.77
34	Digital Printing Inkjet Inks Water based (water content 40% and above) for all types of printer heads.	3215.1190 3215.9090	3215.1190.1300 3215.9090.1100	China, Taiwan, UAE	7.78
				Japan, Korea, South Africa, Vietnam	7.92
				Europe	9.73
35	Digital Printing Inkjet Inks Solvent based IJI for other printer heads.	3215.1190 3215.9090	3215.1190.1400 3215.9090.1200	China, Taiwan, UAE	5.64
				Japan, Korea, South Africa, Vietnam	11.13
				USA, Europe & all other Origins	16.12

A handwritten signature in black ink is written over a circular official stamp. The stamp contains text that is partially obscured but appears to include 'SPECIAL AGENT' and 'U.S. CUSTOMS AND BORDER PROTECTION'.

36	Digital Printing Inkjet Inks Eco Solvent for all types of printer heads.	3215.1190 3215.9090	3215.1190.1500 3215.9090.1300	China, Taiwan, UAE	9.72
				Japan, Korea, South Africa, Vietnam	18.59
				USA, Europe & all other Origins	27.50
37	Digital Printing Inkjet Inks UV Inks for all types of printer heads.	3215.1190 3215.9090	3215.1190.1600 3215.9090.1400	China, Taiwan, UAE	20.13
				Japan, Korea, South Africa, Vietnam	38.50
				USA, Europe & all other Origins	57.20

6. In cases where declared/ transaction 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 and the same may be communicated to this Directorate forthwith. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

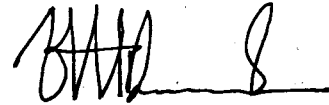
7. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act,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

8. **Revision of the value determined vide this Valuation Ruling:** This Valuation Ruling is appealable under the law and a revision petition may be filed against this Ruling, under Section

25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in the 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. The Customs values determined in the Valuation Ruling are for the descriptions and specifications as mentioned herein, HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or 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 of the Customs Act, 1969 or any other law in vogue therein.

10. *This Valuation Ruling supersedes the Valuation Ruling No.1237/2017 dated 18-12-2017.*



(Fayaz Rasool Maken)  
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, 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.