



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

**DETERMINATION OF CUSTOMS VALUES OF NON-CARBON RELEASING PAPER  
ART CARD/COATED BOARD/PAPER AND LIGHT WEIGHT  
COATED PAPERS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

(Valuation Ruling No. 1863 / 2024)

C.No.Misc/01/2008-III/219

Dated: 07-03-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers 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 Valuation Ruling No.1801/2023 dated 12-09-2023. However, being aggrieved, different stakeholders filed revision petitions before Director General, Customs Valuation under Section 25D of Customs Act, 1969 who passed Order/Judgment vide Order-in-Revision No. 70/2023 dated 27-12-2023 with concluding paragraph being reproduced as under:

*"In view of foregoing discussions and reasons recorded as above, I am inclined to remand the following matters concerning impugned Ruling to the Director Customs Valuation, Karachi for afresh consideration as under:*

- I. *Re-examine the process of determination of customs value of Japanese goods appearing at S. No. 2 to the Table-B of impugned Ruling. If need arises, may undertake a fresh exercise u/s 25A to determine the value of Japanese origin goods in line with the prevailing international prices of impugned item following the due process of law and after fairly providing opportunity of hearing to petitioners preferable within three weeks of the issuance of this Order.*

Moreover, different stakeholders requested to determine Customs values afresh in line with values prevalent in the international market. Therefore, an exercise has been undertaken by this Directorate to re-determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 20-02-2024 and 28-02-2024 which were 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. Representatives of M/s. Dawn Convertec (Pvt) Ltd. stated that before issuance of the existing VR No.1801/2023 dated 12-09-2023, the Customs Values of the item 'Coated Art paper in sheets both inside with Kaolin (China Clay) or other inorganic substances or any kind of coating

printing or other graphic purpose' have been the same for China and Japan Origins historically such as in VR No. 1717/2022 dated 20-12-2022, VR No. 1534/2021 dated 27-05-2021, VR No.1439/2020 dated 14-02-2020 and in VR No. 1394/2019 dated 17-10-2019.

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. Subsequently, contention of the stakeholders like M/s. Dawn Convertec (Pvt) Ltd. has been examined in the light of the Letters of Credit (LCs) and the contracts provided, and, the same have been juxtaposed / compared with the values of the subject goods in the international market. The viewpoint of other importers has also been examined in regards to their contention for acceptance of their declared values. In light of the Director General's decision vide Order-in-Revision No. 70/2023 dated 27-12-2023, based on all documents, 90 days clearance data, and contentions of stakeholders, the matter of the Customs values for China and Japan Origins for the item Coated Art paper in sheets both inside with Kaolin (China Clay) or other inorganic substances or any kind of coating printing or other graphic purpose has thoroughly been scrutinized.

5. **Method(s) adopted to determine Customs values:** The Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in their 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 considered for application alongwith sub-section (2) in order to take into account the assists/adjustments provided under sub-section (2) of Section 25 of Customs Act, 1969. As a result, the Customs values of the subject goods have been determined under Section 25 (1), read with Sub-section 25 (2), of the Customs Act, 1969.

6. **Customs values of Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers:** Customs values of Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers, hereinafter specified shall be assessed to duty / taxes at the following Customs values:-

<b>Table-A (Non Carbon Releasing Papers)</b>						
S. No.	Description of Goods	Specification	PCT	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$/kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Non Carbon Releasing Paper Coated Front and Back	In Sheets	4809.2000	4809.2000.1000	China	1.40
2				4809.2000.1100	Indonesia	1.43
3	Non Carbon Releasing Paper Coated Back			4809.2000.1200	China	1.37
4				4809.2000.1300	Indonesia	1.40
5	Non Carbon Releasing Paper Coated Front			4809.2000.1400	China	1.37
6				4809.2000.1500	Indonesia	1.40

**Note:** US\$ 25/MT to be subtracted for assessable value of reels.



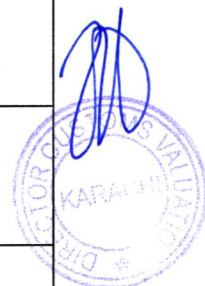
**Table-B (Art Card/ Coated Board/ Paper and Light Weight Coated Papers)**

S. No	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$/kg			
(1)	(2)	(3)	(4)	(5)	(6)			
1	One/Both sided Coated Art Card/Board with Kaolin (China Clay) or other inorganic substances or any kind of coating printing or other graphic purpose.	4810.1990 4810.2900 4810.9200 4810.9900	4810.1990.1000 4810.2900.1000 4810.9200.1000 4810.9900.1000	China	0.75			
			4810.1990.1100 4810.2900.1100 4810.9200.1100 4810.9900.1100	Indonesia	0.76			
			4810.1990.1200 4810.2900.1200 4810.9200.1200 4810.9900.1200	Korea	0.77			
			4810.1990.1300 4810.2900.1300 4810.9200.1300 4810.9900.1300	Japan	0.78			
			4810.1990.1400 4810.2900.1400 4810.9200.1400 4810.9900.1400	Europe	0.79			
			4810.1990.1500 4810.2900.1500 4810.9200.1500 4810.9900.1500	Others	0.79			
			4810.1310 4810.1390	4810.1310.1000 4810.1390.1000	China/ Korea/ Japan	0.77		
				4810.1310.1100 4810.1390.1100	Indonesia/ Europe	0.78		
				4810.1310.1200 4810.1390.1200	Others	0.78		
			3	Light weight Coated paper	4810.2200	4810.2200.1000	All Origins	0.77
			4	Others	4810.2900	4810.2900.1000	All Origins	0.78

**Note 1:** Light weight coated paper shall be constructed as defined at S.No.7 of sub-heading notes to Chapter-48 of Pakistan Customs Tariff which is reproduced as under:

*"Serial No.7 for the purpose of sub-heading 4810.22, "Light weight Coated Paper" means paper coated on both sides, of total weight not exceeding 72grams/m2 with a coated weight not exceeding 15 grams/m2 per side, on a base, which is not less than 50% by weight of total fiber content consist of wood fibers obtained by mechanical process.*

**Note 2:** US\$ 25/MT to be subtracted for assessable value of reels.



7. In cases, where declared values are higher than the so determined Customs values, 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:** 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 values determined vide this Valuation Ruling:** In case of disagreement (with such Customs values) by any importer/exporter, the assessing officers shall give the reasons in writing and shall issue an Assessment Order which shall be appealable before the Collector (Appeals) under Section 193 of the Customs Act, 1969. Further, 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 said determined values 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 Valuation 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 Publication 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 Valuation Ruling No.1801/2023 dated 12-09-2023.***

  
(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.