(This Ruling has been revised / superseded vide Valuation Ruling No. 1459/2020 dated 20-07-2020)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF FACIAL TISSUE PAPER (IN BOXES), TOILET TISSUE/ KITCHEN TISSUE/ HAND TOWEL/ NAPKIN TISSUE (PLASTIC PACKAGING SHEETS/ ROLLS), TISSUE PAPER JUMBO ROLL (ABOVE 30 KG) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1336/2018)

No. Misc/9/2013-III/1384 Dated: 9th October, 2018

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Facial Tissue paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel/ Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 kg) are determined as follows:-

2. Background of the valuation issue: The customs values of Facial Tissue paper and Tissue Paper Jumbo Roll were determined under Section 25-A of the Customs Act, 1969 vide Valuation Rulings No. 587/2013 dated 30-09-2013 and 850/2016 dated 09-05-2016. Different stakeholders have requested to determine customs values afresh in line with values prevalent in the international market. Therefore, an exercise was initiated in terms of Section 25-A of the Customs Act, 1969 to determine customs values of subject goods afresh in the light of existing international market prices.

3. Stakeholders' participation in determination of customs values: Meetings were held on 15-05-2018, 05-07-2018 and 05-09-2018 with stakeholders including All Pakistan Paper Merchants Association and the officers form field formations. The importers had been requested to furnish the following documents before or during the course of above said meetings:-

a) Invoices of imports during last three months showing actual value of goods.

b) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.

c) Copies of contracts made / LCs opened during the last three months showing the value of item in question.

d) Copies of Sales Tax Invoices issued during last four months showing the values of supplies (excluding duty and taxes) to substantiate their contentions.

4. During the course of meetings, certain importers submitted that custom values of various Facial Tissue paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll determined in the existing valuation ruling are on lower side, therefore, the same may be rationalized upward. They were requested to submit evidences in support of their claims. The issue of jumbo roll was also discussed and participants agitated that certain importers declare finished tissue paper in roll form and declare as jumbo roll to evade legitimate revenue therefore, it was unanimously decided to consider 30 or above kg roll as jumbo only.

5. Method Adopted to Determine Customs Values: Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Facial Tissue paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Roll s), Tissue Paper Jumbo Roll (above 30 kg). Transaction value method provided in Section 25 (1) was

found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on. Thereafter, market enquiries as envisaged under section 25(7) of the Customs Act, 1969. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Facial Tissue paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets/ Rolls), Tissue Paper Jumbo Roll (above 30 kg) have been determined under Section 25(7) of the Customs Act, 1969.

6. Customs Values of Facial Tissue paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel/ Napkin Tissue (plastic packaging sheets/ Rolls), Tissue Paper Jumbo Roll (above 30 kg).: Customs values of Facial Tissue paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets/ Rolls), Tissue Paper Jumbo Roll (above 30 kg). Paper hereinafter specified, shall be assessed to duty/taxes at following Customs Values:-

TABLE A

Sr. No.	Description	Origin	PCT	Proposed PCT for WeBOC	Customs Values (C&F)/KG
1	Facial Tissue paper (in boxes)	China	4818.1000 4818.2000	4818.1000.1000 4818.2000.1000	2.10
		Malaysia/ Indonesia/ Turkey/ Egypt		4818.1000.1100 4818.2000.1100	2.40
		UAE		4818.1000.1200 4818.2000.1200	2.55
		Other		4818.1000.1300 4818.2000.1300	2.60
2	Toilet Tissue / Kitchen Tissue / Hand Towel/ Napkin Tissue (plastic packaging sheets/ Rolls)	China		4818.1000.1400 4818.2000.1400	1.90
		Malaysia/ Indonesia/ Turkey/ Egypt		4818.1000.1500 4818.2000.1500	2.10
		UAE		4818.1000.1600 4818.2000.1600	2.15
		Other		4818.1000.1700 4818.2000.1700	2.30

TABLE B

Sr. No.	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F)in US$/KG
(1)	(2)	(3)	(4)	(5)	(6)
1	Tissue Paper Jumbo Roll (above 30 kg)	4803.0000	4803.0000.1000	China/Bangladesh	1.15
		4803.0000	4803.0000.1100	Indonesia/Malaysia/ Thailand/ Turkey Egypt	1.20
		4803.0000	4803.0000.1200	UAE	1.20
		4803.0000	4803.0000.1300	Europe/USA/Canada	1.35

7. 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. In case of consignment imported by air, the assessing officer shall take into account the differential between the air freight and sea freight while applying the customs values in this ruling.

8. Validity of this Valuation Ruling: The values determined vide this Ruling shall be the applicable customs values 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 of this ruling, 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 this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in this Valuation Ruling. HS 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 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 Valuation Ruling supersedes of Valuation Ruling 587/2013 dated 30-09-2013 followed by correction dated 08-11-2013 and 850/2016 dated 09-05-2016.

(MUHAMMAD IQBAL MUNEEB)
Director

Copy for information to:-

1. The Member (Customs), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Director General, Intelligence and Investigation-FBR, Islamabad.
8. The Di rector General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building Mauj-e-Darya Road, Lahore.
9. The Director General, Post Clearance Audit (PCA), Islamabad.
10. The Director General, Internal Audit (Customs), Karachi.
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in WeBOC and deleting the Valuation Ruling No. 587/2013 dated 30-09-2013 and 850/2016 dated 09-05-2016.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. The Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. The Karachi Customs Agents Group, Bohri Road, Karachi.
19. The CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st Floor, Custom House, Karachi.
21. Guard File.