

(This Ruling has been revised / superseded vide Valuation Ruling No. 1458/2020 dated 20-07-2020)

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI**

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

**DETERMINATION OF CUSTOMS VALUES OF UNCOATED OFFSET PAPER FOR
WRITING, PRINTING AND PHOTOCOPY UNDER SECTION 25-A OF THE CUSTOMS ACT,
1969**

(VALUATION RULING No. 1428/2019)

C. No. Misc/26/2010-III/2232

Dated: 19th November, 2019

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Uncoated Offset Paper for Writing, Printing and Photocopy are determined as follows:-

2. Background of the valuation issue: Customs values of Uncoated Offset Paper for Writing, Printing and Photocopy were determined vide Valuation Ruling No. 1248/2018 dated 19.01.2018. As the ruling was old and values in the international market has been changed, therefore, an exercise was initiated to determine the customs values of aforementioned goods under Section 25A of the Customs Act, 1969.

3. Stakeholder's participation in determination of Customs values: Stakeholders' meeting was scheduled on 30-09-2019. The stakeholders were requested to furnish the following documents before or during the course of above said meeting;

- 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 and local manufacturers. The importers requested that the prices of the subject commodity were downward in the international market whereas, the local manufacturer insisted that the prices are on higher side. The matter was discussed at length and the import evidences/ invoices available on record were shown to importers. The requisitioned documents were however not submitted by the participants.

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 Uncoated Offset Paper for Writing, Printing and Photocopy. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. Identical / similar goods values 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 subject goods but the same could not exclusively relied on due to wide variation in declared values of subject goods. Thereafter

market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted. Online prices were also obtained to corroborate the findings of market survey. Consequently, the customs values of the Uncoated Offset Paper for Writing, Printing and Photocopy of various types have determined under section 25(7) of the Customs Act, 1969.

6. Customs values for Uncoated Offset Paper for Writing, Printing and Photocopy: Uncoated Offset Paper for Writing, Printing and Photocopy hereinafter specified shall be assessed to duty/taxes at the following values:-

S. No.	Description	PCT	Proposed PCT for WeBOC	Origin	Customs Value (C&F) in US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Uncoated Offset Paper for Writing, Printing and Photocopying and others	4802.5510	4802.5510.1000	Australia	0.770
		4802.5520	4802.5520.1000		
		4802.5530	4802.5530.1000		
		4802.5540	4802.5540.1000		
		4802.5590	4802.5590.1000		
		4802.5600	4802.5600.1000		
		4802.5700	4802.5700.1000		
		4802.6200	4802.6200.1000		
		4802.6990	4802.6990.1000		
2		4802.5510	4802.5510.1100	Brazil	0.790
		4802.5520	4802.5520.1100		
		4802.5530	4802.5530.1100		
		4802.5540	4802.5540.1100		
		4802.5590	4802.5590.1100		
		4802.5600	4802.5600.1100		
		4802.5700	4802.5700.1100		
		4802.6200	4802.6200.1100		
		4802.6990	4802.6990.1100		
3		4802.5510	4802.5510.1200	China	0.785
		4802.5520	4802.5520.1200		
		4802.5530	4802.5530.1200		
		4802.5540	4802.5540.1200		
		4802.5590	4802.5590.1200		
		4802.5600	4802.5600.1200		
		4802.5700	4802.5700.1200		
		4802.6200	4802.6200.1200		
		4802.6990	4802.6990.1200		
4		4802.5510	4802.5510.1300	Indonesia	0.780
		4802.5520	4802.5520.1300		
		4802.5530	4802.5530.1300		
		4802.5540	4802.5540.1300		
		4802.5590	4802.5590.1300		
		4802.5600	4802.5600.1300		
		4802.5700	4802.5700.1300		
		4802.6200	4802.6200.1300		
		4802.6990	4802.6990.1300		
5		4802.5510	4802.5510.1400	Japan	0.790
		4802.5520	4802.5520.1400		
		4802.5530	4802.5530.1400		

		4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5540.1400 4802.5590.1400 4802.5600.1400 4802.5700.1400 4802.6200.1400 4802.6990.1400		
6		4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1500 4802.5520.1500 4802.5530.1500 4802.5540.1500 4802.5590.1500 4802.5600.1500 4802.5700.1500 4802.6200.1500 4802.6990.1500	Russia	0.770
7		4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1600 4802.5520.1600 4802.5530.1600 4802.5540.1600 4802.5590.1600 4802.5600.1600 4802.5700.1600 4802.6200.1600 4802.6990.1600	Other origins	0.790
8	Uncoated Offset Paper for Writing, Printing and Photocopying and others Double AA Brand	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1700 4802.5520.1700 4802.5530.1700 4802.5540.1700 4802.5590.1700 4802.5600.1700 4802.5700.1700 4802.6200.1700 4802.6990.1700	Thailand	0.800
9	Uncoated Offset card Weighing more than 150 gsm	4802.5810 4802.5830 4802.5850 4802.5890	4802.5810.1000 4802.5830.1000 4802.5850.1000 4802.5890.1000	Australia Brazil China Indonesia Japan Russia Thailand Other origins	0.760 0.780 0.775 0.770 0.780 0.760 0.790 0.790

Note:

- (i) US\$ 30/PMT to be subtracted for assessable value if the above specified paper is imported in reels.

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 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 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, 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. 1248/2018 dated 19.01.2018.

(SHAFIQUE AHMAD LATKI)

Director

Copy for information to:-

1. The Member (Customs, Operations), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), 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 Chief Collector of Customs, (Enforcement), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, Post Clearance Audit (PCA) & Internal Audit, Karachi.
10. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
13. The Director, Directorate General of Customs Valuation Custom House, Lahore.
14. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
15. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
17. The Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. The Karachi Customs Agents Group, Bohri Road, Karachi.
19. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.