



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

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

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

(VALUATION RULING NO. 1460 / 2020)

C. No. Misc/01/2008-III

Dated: 20-07-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, 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:** Customs values of Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers were determined vide Valuation Ruling No.1439/2019 dated 14-02-2020. The ruling was old and prices in the international market were showing downward trend, as per various representations and documents submitted by importers, Therefore, an exercise was initiated to re-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 17-07-2020. The stakeholders were requested to furnish the following documents before or during the abovementioned 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 items in question.
- iv) Copies of Sales Tax Invoices issued during last three months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

4. The meeting was attended by the stakeholders including importers and All Pakistan Paper Merchants Association, Karachi. It was unanimous stance of the stakeholders that the price in the international market of the subject items have decreased substantially. A number of documents including LCs, contracts. Etc. were provided to prove the said stance by importers. The matter was discussed at length and the import data available on record as well as that submitted by stakeholders was analyzed.

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 Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers. Transaction value method provided in Section 25 (1) was found inapplicable owing to non-fulfillment of prescribed



requirements and variation in declared values submitted by stakeholders. 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 a number of reference values of subject goods but the same could not be exclusively relied on due to certain variations in declared values of subject goods. Thereafter, market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted and findings of the same were corroborated. Computed Value method as provided in Section 25 (8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values of Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers have been determined under Section 25 (9) of the Customs Act, 1969.

6. Customs values for Non-Carbon Releasing Paper, Art Card/Coated Board/Paper And Light Weight Coated Papers: 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 minimum customs values mentioned at the following Tables A & B, respectively: -

Table A-(Non Carbon Releasing Papers)

S. No.	Description	Specifications	PCT Heading	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 & Back	In sheets	4809.2000	4809.2000.1000	China	1.270
2	Non Carbon Releasing Paper Coated Front & Back	In sheets		4809.2000.1100	Indonesia	1.300
3	Non Carbon Releasing Paper Coated Back	In sheets		4809.2000.1200	China	1.300
4	Non Carbon Releasing Paper Coated Back	In sheets		4809.2000.1300	Indonesia	1.310
5	Non Carbon Releasing Paper Coated Front	In sheets		4809.2000.1400	China	1.270
6	Non Carbon Releasing Paper Coated Front	In sheets		4809.2000.1500	Indonesia	1.310
Note: US\$ 25 /PMT to be subtracted for assessable value of reels.						



