



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

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

**DETERMINATION OF CUSTOMS VALUES OF BLEACHED / UNBLEACHED KRAFT LINER BOARD & PAPER UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.**

(VALUATION RULING NO. 1461 / 2020)

C. No. Misc/08/2013-III

Dated: 20-07-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Bleached / Unbleached Kraft Liner Board & Paper are determined as follows:

2. **Background of the valuation issue:** Customs values of Bleached / Unbleached Kraft Liner Board & Paper were determined vide Valuation Ruling No. 989/2016 dated 07-12-2016. 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 had 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 Bleached / Unbleached Kraft Liner Board & Paper. 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 Bleached / Unbleached Kraft Liner Board & Paper** - hereinafter specified shall be assessed to duty/taxes at the following minimum customs values mentioned at the following Tables A & B, respectively: -

S. No.	Description	PCT	Proposed PCT for WeBOC	Origin	Customs Value C&F (US\$/Kg)
1	Bleached White Kraft Liner Board	4804.1100 4804.1900	4804.1100.1000 4804.1900.1000	Portugal / Poland & Czech Republic	0.630
			4804.1100.1100 4804.1900.1100	Australia	0.650
			4804.1100.1200 4804.1900.1200	Sweden / Austria / France / Germany / Belgium / Finland	0.680
			4804.1100.1300 4804.1900.1300	U.K. /Ireland	0.690
			4804.1100.1400 4804.1900.1400	China	0.520
			4804.1100.1500 4804.1900.1500	USA / Canada	0.650
			4804.1100.1600 4804.1900.1600	UAE / Saudi Arabia	0.530
			4804.1100.1700 4804.1900.1700	Brazil	0.620
			4804.1100.1800 4804.1900.1800	Japan	0.700
			4804.1100.1900 4804.1900.1900	Others	0.630
2	Bleached White Kraft Liner Paper	4804.1100 4804.1900	4804.1100.2000 4804.1900.2000	Portugal / Poland & Czech Republic	0.660
			4804.1100.2100 4804.1900.2100	Australia	0.680
			4804.1100.2200 4804.1900.2200	Sweden / Austria / France / Germany / Belgium /	0.720



