

(This Ruling has been revised / superseded vide Valuation Ruling No. 1802/2023 dated 12-09-2023)

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI**

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

**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. 1716/2022)

C. No. Misc/26/2010-III/1337

Dated: 20th December, 2022

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

Background of the valuation issue: Earlier, the Customs values of Uncoated Offset Paper for Writing, Printing and Photocopy were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1532/2021 dated 27-05-2021. However, different stakeholders requested to re-determine Customs values afresh in line with values prevalent in the international market. Therefore, an exercise has been undertaken by this Directorate to determine the same.

2. Stakeholders' participation in determination of Customs values: Meetings were convened on 13.09.2022, 02.12.2022 and 19-12-2022 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. They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

3. Analysis / Exercise done to determine Customs Values: Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25 (7) read with Section 25(9) of the Customs Act, 1969.

4. Method(s) adopted to determine Customs values: Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at correct/transaction value. Therefore, identical/similar goods value methods provided in Section 25(5) (6) ibid were examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities and variation in declaration. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969. Various Wholesale and Retail Markets were visited to observe the actual prices of Uncoated Offset Paper for Writing, Printing and Photocopy. On the basis of available data / information collected and exercise conducted the values of Uncoated Offset Paper for Writing, Printing and Photocopy have been determined under sub-section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969.

5. Customs values of 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 Customs values as per the following table:

S. No.	Description of Goods	PCT	Proposed PCT For WeBOC	Origin	Customs Values (C&F) in US\$/kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Uncoated Offset paper for Writing Printing and Photocopying and Others	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1000 4802.5520.1000 4802.5530.1000 4802.5540.1000 4802.5590.1000 4802.5600.1000 4802.5700.1000 4802.6200.1000 4802.6990.1000	Australia	0.930
2	-do-	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1100 4802.5520.1100 4802.5530.1100 4802.5540.1100 4802.5590.1100 4802.5600.1100 4802.5700.1100 4802.6200.1100 4802.6990.1100	Brazil	0.950
3	-do-	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1200 4802.5520.1200 4802.5530.1200 4802.5540.1200 4802.5590.1200 4802.5600.1200 4802.5700.1200 4802.6200.1200 4802.6990.1200	China	0.945
4	-do-	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1300 4802.5520.1300 4802.5530.1300 4802.5540.1300 4802.5590.1300 4802.5600.1300 4802.5700.1300 4802.6200.1300 4802.6990.1300	Indonesia	0.940
5	-do-	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1000 4802.5520.1000 4802.5530.1000 4802.5540.1000 4802.5590.1000 4802.5600.1000 4802.5700.1000 4802.6200.1000 4802.6990.1000	Singapore	0.940
6	-do-	4802.5510 4802.5520	4802.5510.1400 4802.5520.1400	Japan	0.950

		4802.5530	4802.5530.1400		
		4802.5540	4802.5540.1400		
		4802.5590	4802.5590.1400		
		4802.5600	4802.5600.1400		
		4802.5700	4802.5700.1400		
		4802.6200	4802.6200.1400		
		4802.6990	4802.6990.1400		
7	-do-	4802.5510	4802.5510.1500	Russia	0.930
		4802.5520	4802.5520.1500		
		4802.5530	4802.5530.1500		
		4802.5540	4802.5540.1500		
		4802.5590	4802.5590.1500		
		4802.5600	4802.5600.1500		
		4802.5700	4802.5700.1500		
		4802.6200	4802.6200.1500		
		4802.6990	4802.6990.1500		
8	-do-	4802.5510	4802.5510.1600	Other Origins	0.960
		4802.5520	4802.5520.1600		
		4802.5530	4802.5530.1600		
		4802.5540	4802.5540.1600		
		4802.5590	4802.5590.1600		
		4802.5600	4802.5600.1600		
		4802.5700	4802.5700.1600		
		4802.6200	4802.6200.1600		
		4802.6990	4802.6990.1600		
9	Un-coated Offset paper for Writing Printing and Photocopying and Others Double AA Brand	4802.5510	4802.5510.1700	Thailand	0.950
		4802.5520	4802.5520.1700		
		4802.5530	4802.5530.1700		
		4802.5540	4802.5540.1700		
		4802.5590	4802.5590.1700		
		4802.5600	4802.5600.1700		
		4802.5700	4802.5700.1700		
		4802.6200	4802.6200.1700		
		4802.6990	4802.6990.1700		
10	Uncoated Offset Card weighing more than 150 gsm			Australia	0.960
				Brazil	0.970
		4802.5810	4802.5810.1000	China	0.970
		4802.5830	4802.5830.1000	Indonesia	0.970
		4802.5850	4802.5850.1000	Japan	0.980
		4802.5890	4802.5890.1000	Russia	0.960
				Thailand	0.990
				Other Origins	0.990
11	Uncoated Paper and Paperboard weighing 150g/m2 or less /Cup Stock	4805.9110	4805.9110.1000	China	1.050
		4805.9110	4805.9110.2000	Indonesia	1.050
		4805.9110	4805.9110.3000	Other Origins	1.100
12	Uncoated Paper and Paperboard weighing more than 150g/m2 but less than 225g/m2 /Cup Stock	4805.9210	4805.9210.1000	China	1.050
		4805.9210	4805.9210.2000	Indonesia	1.050
		4805.9210	4805.9210.3000	Other Origins	1.100
13	Uncoated Paper and Paperboard weighing 225g/m2 or more /Cup Stock	4805.9310	4805.9310.1000	China	1.050
		4805.9310	4805.9310.2000	Indonesia	1.050
		4805.9310	4805.9310.3000	Other Origins	1.100

Note: US\$.30/PMT to be subtracted for assessable value if the above specified paper is imported in reels.

6. In cases, where declared 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 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.

7. Validity of this Valuation Ruling: This Ruling, containing 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.

8. Revision of the values determined vide this Valuation Ruling: If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table above of this Ruling. PCT 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 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. 1532/2021 dated 27-05-2021.

(FAYAZ RASOOL MAKEN)

Director

Copy for information 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 Directors, 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, Bohri Road, Karachi.

20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.