

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

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

**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. 1762/2023)**

C. No. Misc/09/2013-III/401

Dated: 11<sup>th</sup> April, 2023

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, 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:** Earlier, 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) were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1459/2020 dated 20-07-2020. However, the Valuation Ruling was more than two years old and needed to be revised. Therefore, an exercise has been undertaken by this Directorate to determine the same.
- 3. Stakeholders' participation in determination of Customs values:** Meetings were convened on 22.02.2023 and 16.03.2023 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. The stakeholders submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.
- 4. 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.
- 5. 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 goods value method provided in Section 25(5) *ibid* was 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. Then similar goods value method provided in Section 25(6) *ibid* was 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 afore-stated reasons. 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 Facial Tissue Paper (In boxes), Toilet Tissue/Kitchen Tissue/Hand Towel/Napkin

Tissue (Plastic Packaging Sheets/Rolls), Tissue Paper Jumbo Roll (Above 30 Kg). On the basis of available data / information collected and exercise conducted, the 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 sub-section (7), read with Section 25(9), of Section 25 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)** - Facial Tissue Paper (In boxes), Toilet Tissue/Kitchen Tissue/Hand Towel/Napkin Tissue (Plastic Packaging Sheets/Rolls), Tissue Paper Jumbo Roll (Above 30 Kg), hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:

**Table A:**

S#	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Value C&F (US\$/Kg)
1	Facial Tissue Paper (in boxes)	4818.1000	4818.1000.1000	China	1.805
			4818.2000.1000		
			4818.1000.1100	Malaysia/ Indonesia/ Turkey/ Egypt	2.060
			4818.2000.1100		
2	Toilet Tissue/ Kitchen Tissue/ Hand Towel/ Napkin Tissue (Plastic Packaging Sheets/ Rolls)	4818.2000	4818.1000.1200	UAE	2.190
			4818.2000.1200		
			4818.1000.1300	Other	2.230
			4818.2000.1300		
			4818.1000.1400	China	1.635
			4818.2000.1400		
			4818.1000.1500	Malaysia/ Indonesia/ Turkey/ Egypt	1.805
			4818.2000.1500		
4818.1000.1600	UAE	1.850			
4818.2000.1600					
4818.1000.1700	Other	1.975			
4818.2000.1700					

**Table B:**

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Value C&F (US\$/Kg)
1	Tissue Paper Jumbo Roll (above 30 Kg)	4803.0000	4803.0000.1000	China/ Bangladesh	0.900
			4803.0000.1100	Malaysia / Indonesia / Thailand / Turkey/ Egypt	0.950
			4803.0000.1200	UAE	0.950
			4803.0000.1300	Europe/ USA/ Canada	1.100

7. 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.

**8. 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.

**9. 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, 7<sup>th</sup> Floor, Custom House, Karachi.

10. 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 Valuation Ruling No. 1459/2020 dated 20-07-2020.

**(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 Director, Transit Trade, Custom House, Karachi.
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 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.