



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

**Determination of Customs Values of Wall Paper**  
**Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1048 2017)

No. Mics/13/2013-III /405

Dated: February 17<sup>th</sup>, 2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Wall Paper are determined as follows:-

2. **Description of the valuation issue:** The Customs values of Wall Paper were determined vide Valuation Ruling No.680/2014 dated 26-08-2014. The Valuation Ruling was more than two years old and needed to be revised in line of current price trends in the international market, hence, an exercise was conducted to re-determine Customs values of Wall Paper afresh.

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meetings were scheduled on 28.06.2016, 04.07.2016, 11.08.2016 and 16.02.2017. All stakeholders were requested to submit the following documents:

- 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.



No one appeared for the scheduled meetings nor any documents were received from any stakeholders which shows that the importers are disinterested in proceedings and values are considerably higher than their declarations and by keeping themselves absent, they may have created an alibi for being unheard.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Section 25 (1)

was found inapplicable because the requisite information was not available as per law. Identical / similar goods value methods provided in Section 25(5) & (6) were also not found helpful in determination of values due to wide variation in values. Consequently, market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted, but could not be exclusively relied upon as prices varied according to selling points in the city. Online values were also checked. Since the manufacturers' costs and raw material prices of producing the goods in question in the country of exportation were not available, computed value method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. The information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, reliance was placed upon Sub-Section (9) of Section 25 of the Customs Act, 1969, and customs values of Wall Paper were determined under Section 25(9) of the Customs Act, 1969.

6. **Customs Values of Wall Paper hereinafter specified**, shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below:

S. No.	Description of Goods	PCT	Proposed PCT For WBOC	Origin	Customs Values (C&F) US\$/kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Wall Paper	4814.2000	4814.2000.1000	China	3.50
2			4814.2000.2000	Korea, Japan, Malaysia, Thailand & Singapore	4.20
3			4814.2000.3000	Europe	4.70
4			4814.2000.4000	USA & other origins	4.85

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 value 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. Review of the value determined vide this Valuation Ruling:** A review 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, 7<sup>th</sup> 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 Valuation Ruling Supersedes Valuation Ruling No.680/2014 dated 26.08.2014.**

  
(Dr. Wasif Ali Memon)  
Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation, Islamabad.
8. Director General, Post Clearance Audit, Islamabad.
9. Director, Intelligence & Investigation, Karachi/ Lahore/ Islamabad/Quetta/Peshawer/Faisalabad.
10. The Project Director, WeBOC, 11<sup>th</sup> Floor, Custom House, Karachi.
11. Director, Customs Valuation, Custom House, Lahore.
12. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for deleting V.R. No. 680/2014 dated 26.08.2014 from the system and uploading this Val. Ruling in One Customs & WeBOC database.
13. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
15. Customs Revenue Audit, 8<sup>th</sup> Floor, Custom House, Karachi.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.