



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 Grease Proof Paper (Non-Pharmaceutical Grade), Glazed Tracing paper and Glassine Paper (Non-Pharmaceutical Grade), Under Section 25-A of the Customs Act, 1969.**

(VALUATION RULING NO. 1089/2017)

No. Mics/02/2017-III

1705

Dated: March 14<sup>th</sup>, 2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Grease Proof Paper (Non-Pharmaceutical Grade), Glazed Tracing Paper and Glassine Paper (Non-Pharmaceutical Grade), are determined as follows:-

2. **Description of the valuation issue:** The Customs values of Grease Proof Paper, Glazed Tracing Paper and Glassine Paper, were circulated vide VDB letter No. 71, dated 10-11-2016, VDB letter No. 72, dated 10-11-2016 VDB letter No.168, dated 20-01-2017 respectively. It was deemed expedient to issue a Valuation Ruling, hence, an exercise was conducted to determine Customs values of Grease Proof Paper (Non-Pharmaceutical Grade), Glazed Tracing Paper, and Glassine Paper (Non-Pharmaceutical Grade), in accordance with current price trends in the international market.

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meetings were scheduled on 28-02-2017 & 07-03-2017. All participants 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.

4. The meetings were attended by some importers of the said commodities. The importers discussed the prices of the subject commodities imported from China. Some import documents



were submitted by the importers who appeared for the meeting. None of the requisitioned documents were submitted by the other importers of subject goods.

**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 examined which provided some reference values but were not found helpful in determination of values due to variation in the same. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, could not be relied upon due to variance in prices depending on 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. All the information so gathered was evaluated and consequently, reliance was placed upon Sub-Section (9) of Section 25 of the Customs Act, 1969, and customs values of Grease Proof Paper (Non-Pharmaceutical Grade), Glazed Tracing Paper and Glassine Paper (Non-Pharmaceutical Grade), were determined under Section 25(9) of the Customs Act, 1969.

**6. Customs Values of Grease Proof Paper (Non-Pharmaceutical Grade), Glazed Tracing Paper and Glassine Paper (Non-Pharmaceutical Grade), hereinafter specified,** shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below which are the minimum assessable values :-

S. No.	Description of Goods	PCT	Proposed PCT For WBOC	Origin	Customs Values (C&F) USS/kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Grease Proof Paper (Non-pharmaceutical grade)	4806.2000	4806.2000.1000	China	1.50
2.	Grease Proof Paper (Non-pharmaceutical grade)		4806.2000.1100	Kuwait	2.75
3.	Grease Proof Paper (Non-pharmaceutical grade)		4806.2000.1200	Europe/ USA	3.25
4.	Glazed Tracing Paper	4806.3000	4806.3000.1000	China	2.15
5.	Glazed Tracing Paper		4806.3000.1100	Europe	2.40
6.	Glassine Paper (Non-pharmaceutical grade)	4806.4010	4806.4010.1000	China/ Indonesia	1.00





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. **Revision of the value determined vide this Valuation Ruling:** A revision 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 this 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.

  
(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 uploading this Val. Ruling in One Customs & WeBOC database and deleting values circulated vide