



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,

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

DETERMINATION OF CUSTOMS VALUES OF SELF ADHESIVE STICKER PAPER
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.568 /2013.)

No. Misc/06/2012-III

Dated 03-07-2013

In exercise of the powers conferred under section 25A of the Customs Act, 1969, the customs values of self adhesive sticker paper are determined as follows:

1. Description of the valuation issue - Customs values of self adhesive sticker paper in sheets were earlier determined through Valuation Ruling No.491/2012, dated 08th November, 2012. An intimation was received that the values so fixed needed revision. Further, the subject goods had also been identified as under invoicing prone item by clearance Collectorates. Therefore, revision exercise for determination of customs values was initiated.
2. Methodology adopted to determine customs values - Valuation methods given in section 25 of the Customs Act, 1969 were examined to ascertain which method was applicable to the valuation issue in hand in terms of section 25-A (1) of the Customs Act, 1969. Transactional Value Method provided in section 25 (1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of section 25 (2) was not available. Subsequent valuation methods, i.e. identical/similar goods, as envisaged under section 25 (5) & (6) of the Customs Act, 1969, could not be adopted for determination of customs values because reliable information was not available in respect of actual transactional values. Since the manufacturers' data for producing the goods in the countries of exportation was not available, Computed Value Method provided in section 25 (8) was found inapplicable to determine customs values in the instant case. After examining all methods, Deductive Value Method as provided in section 25(7) of the Customs Act was found applicable and was the methodology adopted to determine customs values for self adhesive sticker paper.
3. Stakeholder's participation - Meetings were fixed with stakeholders to ascertain the current transactional values of self adhesive sticker paper. Evidence furnished by the application of Deductive Value Method was used to determine customs values of self adhesive sticker paper in this case.



4. Customs values determined - The self adhesive sticker paper of China and Indonesia *origins hereinafter specified* shall be assessed to duty / taxes on the customs values mentioned in the table below:-

S.No	Description of goods	Specification of goods	PCT code	Proposed PCT for Weboc	Origin	Customs Value (US\$/Kg)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Self adhesive Sticker paper:		4811.4100	4811.4100.1100		
			4811.5990	4811.5990.1100		
1.	Self adhesive Sticker paper:	In sheets	4811.4100	4811.4100.1200	China	1.70
			4811.5990	4811.5990.1200		
2.	Self adhesive Sticker paper:	In sheets	4811.4100	4811.4100.1300	Indonesia	1.74
			4811.5990	4811.5990.1300		

Note:- US\$0.50/kg to be subtracted for assessable value of reels of the above said items.



5. Validity of this Valuation Ruling - The customs values determined in this ruling shall continue to be the applicable customs values for the aforementioned goods till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the Ruling. *In cases where declared values are more than the customs values determined in the ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969. Moreover, in cases of consignments imported by air, if the differential between air freight and sea freight, when taken in to account, raises the customs values above those determined in this ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969.*

6. Remedies against this Valuation Ruling - The Customs Act, 1969 provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Appellate Tribunal under section 194-A (1) of the Customs Act, 1969.

(Muhammad Javed Ghani)
Director

Copy for information to:

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- (2) Member (Customs), F.B.R, Islamabad;
- (3) Director General, Customs Valuation, Custom House, Karachi.
- (4) Chief Collectors of Customs, South (Appraisalment), Custom House, Karachi.

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