



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To

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.

**DETERMINATION OF CUSTOMS VALUES OF UNCOATED OFFSET PAPER FOR
WRITING, PRINTING AND PHOTOCOPYING
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 577/2013)

No.Misc/26/2010-III

Dated: September 6, 2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, customs values of uncoated offset paper for writing, printing and photocopying are determined as follows : -

1. **Background of the valuation issue:** The Customs value of uncoated offset paper for writing, printing and photocopying was determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.482/2012, dated 24-10-2012, read with corrigendum dated 19-08-2013. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of the subject goods afresh was taken up.
2. **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. Identical / similar goods value methods under sub-sections (5) & (6) of section 25 of the Customs Act, 1969, examined and same reference values were considered from the data and market inquiry under Section 25 (7) was also conducted. However, the customs values of imported goods could not be determine on basis of value derived from among the methods of valuation set out under section 25 (5), (6), (7) & 25. (8). Therefore, customs value of uncoated offset paper for writing, printing and photocopying was reached at under section 25 (9) using above mentioned sub-sections in flexible manner.



Stakeholders' participation in determination of values: Meetings were held with stakeholders and importers including representatives of trade bodies to discuss the current international values of uncoated offset paper for writing, printing and photocopying.

4. **Customs values for Uncoated Offset paper for writing, printing and photocopying:** uncoated offset paper for writing, printing and photocopying *hereinafter specified* shall be assessed to duty/ taxes at the following customs values : -

Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (US\$/ Kg)
(1)	(2)	(3)	(4)	(5)
Uncoated Offset Paper for writing, printing and photocopying.	4802.5510	4802.6200.1000	Australia	0.800
	4802.6200	4802.6200.1000		
	4802.5510	4802.6200.1100	Brazil	0.820
	4802.6200	4802.6200.1100		
	4802.5510	4802.6200.1200	China	0.770
	4802.6200	4802.6200.1200		
	4802.5510	4802.6200.1300	Indonesia	0.740
	4802.6200	4802.6200.1300		
	4802.5510	4802.6200.1400	Japan	0.825
	4802.6200	4802.6200.1400		
	4802.5510	4802.6200.1500	Russia	0.770
	4802.6200	4802.6200.1500		
	4802.5510	4802.6200.1600	Thailand	1.07
	4802.6200	4802.6200.1600		
	4802.5510	4802.6200.1700	All other origins	0.855
	4802.6200	4802.6200.1700		

Note: -

US\$0.03/kg to be subtracted for assessable value of reels.



In cases where declared values are higher than the Customs value 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 officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

6. **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 of the Customs Act, 1969.
7. **Revision 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, 7th Floor, Custom House, Karachi.
8. *This Ruling supersedes Valuation Ruling No. 482/2012, dated 24-10-2012, read with corrigendum dated 19-08-2013.*

(Suraiya Ahmed Butt)
Director



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

DETERMINATION OF CUSTOM VALUES OF UNCOATED OFFSET PAPER
FOR WRITING, PRINTING AND PHOTOCOPYING UNDER SECTION 25-A
OF THE CUSTOMS ACT, 1969.

(CORRIGENDUM TO VALUATION RULING NO.577 / 2013)

No. Reg.Misc/26/2010-III

Dated 18-09-2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the following amendment is made in Valuation Ruling No.577/2013, dated 06-09-2013 as below:-

Description of goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs value US\$ per Kg (C&F)
(1)	(2)	(3)	(4)	(5)
Uncoated Offset Paper for writing printing and photocopying	4802.5510	4802.5510.1200	China	0.800
	4802.6200	4802.6200.1200		
	4802.5510	4802.5510.1300	Indonesia	0.790
	4802.6200	4802.6200.1300		

2. The above said amendment shall be applicable from the date of issuance.

Suraiya Ahmed Butt
 Director

Copy for information to :-

1. S.A TO Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R, Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collectors of Customs, South (Appraisement), Custom House, Karachi.
5. Chief Collectors of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collectors of Customs (Central), Lahore.
7. Chief Collectors of Customs, (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Director General, Customs Valuation, Custom House, Karachi.
12. Directors, Intelligence & Investigation, Karachi/ Lahore/ Islamabad/ Peshawar/ Quetta/Faisalabad.
13. The Project Director WeboC, 11th Floor, Custom House, Karachi.
14. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & WeboC database on the date of issue of this ruling.
15. Customs Revenue Receipt Audit, 8th Floor, custom House, Karachi.
16. Director General of Customs Valuation, Law Section, Custom House, Karachi.
17. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
18. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.