



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

**DETERMINATION OF CUSTOMS VALUE OF KRAFT LINER BOARD
AND UNBLEACHED SACK KRAFT PAPER UNDER SECTION 25-A OF
THE CUSTOMS ACT 1969**

(VALUATION RULING NO.601 / 2013)

No.Misc/08/2013-III

Dated: 29th October, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act 1969, the Customs value of Kraft Liner Board and Sack Kraft Paper is determined as follows :-

1. **Description of the valuation issue:** Upon receipt of a complaint regarding under invoicing in the subject goods, from the Directorate General of Intelligence & Investigation-FBR, Regional Office, Karachi, an exercise to determine the Customs values of various types of Kraft Paper was initiated, to reflect the current price trend in the international markets.
2. **Method adopted to determine Customs value:** The valuation methods provided in Section 25 of the Customs Act, 1969, were followed. Transaction value method as laid down vide Sub-Section (1) of Section 25 ibid was found inapplicable due to non-availability of sufficient information. Identical / Similar goods valuation method as provided in Sub-Sections (5) & (6) of Section 25 ibid were applied and some reference values were found. Market inquiry under Sub-Section (7) of Section 25 of the Act ibid could not be applied because the goods, being industrial raw material, were not available in open market. Computed value method under Sub-Section (8) of Section 25 of the Act ibid was found inapplicable because the costing detail in the country of export was not available. Therefore, the Customs values in this case were determined under Sub-Sections (5) and (6) read with Sub-Section (9) of Section 25 of the Customs Act, 1969.
3. **Stakeholders' participation in determination of Customs values:** Meetings were held with stakeholders on 05-09-2013 and 11-10-2013 which was attended by representative of importers and manufacturers of paper products.
4. **Customs value for Kraft Liner Board and Sack Kraft paper :** Kraft Liner Board and Sack Kraft paper *hereinafter specified* shall be assessed to duty / taxes at the following Customs values :-



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	Description	PCT	Origin	Proposed PCT for WeBOC	Customs value (C&F) US\$ per Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Kraft Liner Board	4804.1100 4804.1900	Australia, Portugal, Poland, Czech Republic	4804.1100.1000	0.65
				4804.1900.1000	
			Sweden	4804.1100.1100	0.74
				4804.1900.1100	
			USA Canada	4804.1100.1200	0.68
				4804.1900.1200	
2	Sack Kraft Paper	4804.2100 4804.2900	China	4804.1900.1300	0.61
			Others	4804.1100.1400	0.65
				4804.1900.1400	
			Australia	4804.2100.1000	0.85
			Sweden	4804.2100.1100	1.0
			Russia	4804.2100.1200	0.97
			Others	4804.2100.1300	0.93

5. 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 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 this 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-Section (1) or (3) of section 25 of the Customs Act, 1969.
7. **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, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling is applied by the concerned staff without fail.

(Suraiya Ahmed Butt)
Director

Copy for information to :-



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

DETERMINATION OF CUSTOM VALUES OF KRAFT LINER BOARD UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(CORIGENDUM TO VALUATION RULING NO. 601/2013)

No. Misc/08/2013-III

Dated 20-12-2013

Various review applications were filed against Valuation Ruling No.601/2013 pertaining to Kraft Liner Board. In pursuance of the directives of the competent authority passed during the review proceedings, the following amendment is made in Valuation Ruling No.601/2013, dated 29-10-2013, in exercise of the powers conferred under section 25A of the Customs Act, 1969 :-

S.No.	Description	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1 (a)	Bleached/white Kraft Liner Board	4804.1100 4804.1900	4804.1100.1000 4804.1900.1000	Australia, Portugal, Poland & Czech Republic	0.65
			4804.1100.2000 4804.1900.2000	Sweden	0.74
			4804.1100.3000 4804.1900.3000	China	0.61
			4804.1100.4000 4804.1900.4000	USA & Canada	0.68
			4804.1100.5000 4804.1900.5000	Others	0.65
(b)	Unbleached/brown Kraft Liner Board	4804.1100 4804.1900	4804.1100.6000 4804.1900.6000	Australia, Portugal, USA, Canada & Czech Republic	0.610
			4804.1100.7000 4804.1900.7000	Sweden	0.650



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		4804.1100.8000	Poland	0.635
		4804.1900.8000		
		4804.1100.9000	China	0.58
		4804.1900.9000		
		4804.1100.1100	Others	0.61
		4804.1900.1100		

(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 Collector of Customs, South (Appraisal), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector 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. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
12. The Project Director, WeBOC; 11th Floor, Custom House, Karachi.
13. Additional Director, Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. Guard File.