



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) / Multan / Islamabad / Sambrial(Sialkot) / Faisalabad / Hyderabad / Quetta/ Peshawar/ Gawadar/ Gilgit-Baltistan

**DETERMINATION OF CUSTOMS VALUES OF ART CARD COATED
PAPER & LIGHT WEIGHT COATED PAPER UNDER SECTION 25-A
OF CUSTOMS ACT, 1969**

(VALUATION RULING NO.623 / 2013)

No.Misc/01/2008-III

Dated 20-12-2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values for Art Card Coated Paper and Light Weight Coated Paper are determined as follows:-

1. **Description of the valuation issue :** Customs values of Art Card Coated Paper and Light Weight Coated Paper were earlier determined through Valuation Ruling No.485/ 2012 dated 2nd November, 2012. In pursuance of the directions of the Honourable High Court of Sindh at Karachi C.P.No.4665/2013, dated 11-12-2013, the exercise for redetermination of customs values of the goods was undertaken.
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 Sub-Section (1) of Section 25 was found inapplicable because the information required as per law was not available. Identical / Similar goods value methods under Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969 were examined and reference values were considered from the relevant data. Therefore, customs value of Art Card Coated Paper and Light Weight Coated Paper were determined under Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969, read with Sub-Section (9) *ibid*.
3. **Stakeholders' participation in determination of values:** Meeting was held with the stakeholders including representatives of trade bodies on 20-12-2013 to discuss the current international values of Art Card Coated Paper and Light Weight Coated Paper.
4. **Customs values for Art Card Coated Paper and Light Weight Coated Paper :** Art Card Coated Paper and Light Weight Coated Paper *hereinafter specified* shall be assessed to duty / taxes at the following customs values :



S. No	Description of goods	PCT code	Propose PCT code for Weboc	Origin	Customs Value (US\$/Kg)
(1)	(2)	(3)	(4)	(5)	(6)
1.	One/Both side coated art card/board with kaolin (china clay) or other inorganic substances or any other kind of coated	4810.1990	4810.1990.1100	Indonesia	0.770
			4810.1990.1200	China	0.760
			4810.1990.1300	Korea	0.780
			4810.1990.1400	Japan	0.785
			4810.1990.1500	Europe	0.785
			4810.1990.1600	Others	0.770
2.	Coated art paper in sheets: Both sides with kaolin (china clay) or other inorganic substances or any other kind of Coated Paper	4810.1310 4810.1390	4810.1310.1000	Indonesia	0.750
			4810.1390.1000		
			4810.1310.1100	China	0.750
			4810.1390.1100		
			4810.1310.1200	Korea	0.770
			4810.1390.1200		
			4810.1310.1300	Japan	0.775
			4810.1390.1300		
			4810.1310.1400	Europe	0.785
3.	Light weight Coated Paper	4810.2200	4810.1390.1400		
			4810.1310.1500	Other	0.750
4.	Others	4810.2900	4810.1390.1500		
			4810.2200.1000	All origins	0.770
			4810.2900.1000	All origins	0.750

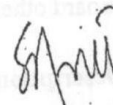
Note:



- i) Light weight coated paper shall be constructed as defined at S.No. 7, of subheading notes to Chapter -48 of Pakistan Customs Tariff which is reproduced as under:-
- ii) "S.No.7., for the purpose of subheading 4810.22, "Light Weight Coated Paper" means Paper, Coated on both sides, of a total weight not exceeding 72g/m², with a coating weight no exceeding 15g/m² per side, on a base which is not less than 50% by weight of a total fiber content consists of wood fibers obtained by mechanical process".
- iii) US\$0.30 per kg to be subtracted for assessable value of reels.

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5. 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 amount between air freight and sea freight while applying the Customs values determined.
6. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be 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 25A of the Customs Act, 1969.
7. **Remedies against 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 issued, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. This Ruling supersedes Valuation Ruling No.485/2012, dated 02-11-2012.
9. The Collectors of Customs may kindly ensure that the values given in the Ruling are applied by the concerned staff without fail.



(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 and deleting the Valuation Ruling No.485/2012, dated 02-11-2012 on the date of issue of this Ruling.
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. M/s. Aqeel Ahmed Associates, 208, 2nd Floor, IBM Centre, Near Masjid Badar, Paper Market, Opp: Light House, M.A. Jinnah Road, Karachi.
22. Guard File.