



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.

DETERMINATION OF CUSTOMS VALUES OF WALL PAPER
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.680 / 2014)

No.Misc/13/2013-III

Dated August 26, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Wall Paper are determined as follows:-

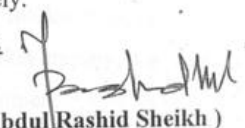
1. **Description of the valuation issue:** Upon receipt of instructions by the Director General (Valuation) as a result of review application filed under Section 25-D of the Customs Act, 1969, by the importer and in order to address the element of quality etc, an exercise was undertaken in terms of Section 25A of the Customs Act, 1969 to revise the Customs values of Wall Paper notified vide Valuation Ruling No.658/2014 dated 29-03-2014.
2. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method in terms of Sub-Section (1) of Section 25 provided some reference values in the light of documents and data obtained from different clearance Collectorates. The said method was found inapplicable because information required as per law related to different specifications and origins was not available. Values under Identical Goods Value Method as provided under Sub-Sections (5) of Section 25 of the Customs Act, 1969 were examined but the same could not be relied upon as sufficient information was not available. In the same way no help was available while applying Similar Goods Value Method as provided under section 25(6) of the Customs Act, 1969. Consequently market enquiry in terms of Sub-Section (7) of Section 25 was conducted. Based on the market inquiry, the Customs values of different types of Wall Papers of different origins were determined.
3. **Stakeholders' participation in determination of Customs values :** Meeting with different stakeholders was convened on 18-08-2014.



4. **Customs values of Wall Paper :** Wall paper *hereinafter specified*, shall be assessed to duty / taxes on the customs values mentioned in the Table below:-

Description	PCT Code	Proposed PCT Code for WeBOC	Origin	Customs Value (US\$/Kg)
(1)	(2)	(3)	(4)	(5)
Wall Paper	4814.2000	4814.2000.1000	China	1.87
		4814.2000.1100	Europe	2.53
		4814.2000.1200	Korea, Japan, Malaysia, Thailand & Singapore	2.25
		4814.2000.1300	USA & Other origins	2.60

5. In cases where declared / transaction 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 in this Ruling.
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 25-A of the Customs Act, 1969.
7. **Revision of the values 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, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that values given in the 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.
9. *This Ruling supersedes Valuation Ruling No.658/2014 dated 29-03-2014.*


(Abdul Rashid Sheikh)
Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.