



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorate (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 PRINTING INK UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 767/ 2015)

No. I/25/2008-II

Dated: January 16, 2014

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

- 1. Background of the issue:** An application under Section 25D of the Customs Act, 1969 was filed by M/s. DIC Pakistan Limited before the Director General against the Valuation Ruling No.634/2014 dated 03-01-2014. After review proceedings an Order No.52 of 2014 was issued with the direction to revise current Valuation Ruling. For this purpose an exercise was initiated for redetermination of customs values for different types of printing ink. Stakeholders were also invited for their input and feedback.
- 2. Method adopted to determine Customs values :** The Valuation methods given in Section 25 of the Customs Act, 1969 were followed. The transaction value method under Sub-Section (1) of Section 25 *ibid* was not helpful as sufficient information was not available. Identical / similar goods valuation methods as provided in Sub-Section (5) & (6) of Section 25 were considered but due to variation in declarations these methods could not be relied on. Consequently market surveys were conducted and information was gathered and analyzed under Deductive Value Method as provided in Sub-Section (7) of the Customs Act, 1969. Meetings with different stakeholders were also held and information and record furnished by them was also examined. In view of the above Customs values are determined under Sub-Section (9) of Section 25 of the Customs Act, 1969.
- 3. Stakeholders' participation in determination of Customs values:** Meetings were fixed with stakeholders including representatives of FPCCI and KCCI on 04-09-2014, 28-10-2014 and 11-11-2014 to obtain stakeholders inputs on valuation of printing ink.
- 4. Customs values for Printing Ink:** Printing inks *hereinafter specified* shall be assessed to duty/taxes at the following Customs values:-



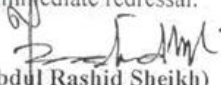
S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$
(1)	(2)	(3)	(4)	(5)	(6)
1.	Process Yellow	3215.1990	3215.1990.1000	China	1.95
2	Process magenta/Red	3215.1990	3215.1990.1100	China	2.37
3	Process Cyan /Blue	3215.1990	3215.1990.1200	China	2.35
4	Process Black	3215.1990	3215.1990.1300	China	1.89
5	Deep/D-Yellow	3215.1990	3215.1990.1400	China	2.16
6	Lemon/L-Yellow	3215.1990	3215.1990.1500	China	2.20
7	Bronze Red	3215.1990	3215.1990.1600	China	2.56
8	Deep Red	3215.1990	3215.1990.1700	China	2.62
9	Bronze Blue	3215.1990	3215.1990.1800	China	3.19
10	Peacock Blue	3215.1990	3215.1990.1900	China	2.35
11	Brilliant Blue	3215.1990	3215.1990.2000	China	3.04
12	Brilliant Green	3215.1990	3215.1990.2100	China	3.18
13	Tint Medium / White	3215.1990	3215.1990.2200	China	2.16
14	All Other Colors	3215.1990	3215.1990.2300	China	3.17
15	Process Yellow	3215.1990	3215.1990.2400	Korea /Taiwan	2.33
16	Process Magenta / Red	3215.1990	3215.1990.2500	Korea /Taiwan	2.48
17	Process Cyan / Blue	3215.1990	3215.1990.2600	Korea /Taiwan	2.56
18	Process Black	3215.1990	3215.1990.2700	Korea /Taiwan	2.14
19	Deep / L-Yellow	3215.1990	3215.1990.2800	Korea /Taiwan	2.60
20	Lemon / L-Yellow	3215.1990	3215.1990.2900	Korea /Taiwan	2.69
21	Bronze Red	3215.1990	3215.1990.3000	Korea /Taiwan	2.77
22	Deep Red	3215.1990	3215.1990.3100	Korea /Taiwan	3.11
23	Bronze Blue	3215.1990	3215.1990.3200	Korea /Taiwan	3.82
24	Peacock Blue	3215.1990	3215.1990.3300	Korea /Taiwan	2.83
25	Brilliant Blue	3215.1990	3215.1990.3400	Korea /Taiwan	3.84
26	Brilliant Green	3215.1990	3215.1990.3500	Korea /Taiwan	3.90
27	Tint Medium / White	3215.1990	3215.1990.3600	Korea /Taiwan	2.35
28	All Other Colors	3215.1990	3215.1990.3700	Korea /Taiwan	3.84
29	Printing Ink for Newspaper Colored (in bulk packing 25 Kg & Above)	3215.1990	3215.1990.1000	Europe	2.61
30	Printing Ink for Newspaper Black (in bulk packing 25 Kg & Above)	3215.1990	3215.1990.1100	Europe	1.11



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. **Revision of the value 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 issuance of this ruling, 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 are applied by the concerned staff without fail. If any anomalies are the same may kindly be brought into the notice of this Directorate for immediate redressal.


 (Abdul Rashid Sheikh)
 Director

Copy for information to :-

1. S.A to the 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 (Appraisalment), 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-FBR, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation-FBR, 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. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & Weboc database and deleting the Valuation Ruling No.604/2013 dated 04-11-2013 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. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation, 7th Floor, Custom House, Karachi/ MCC, Appraisalment, 1st Floor, Custom House, Karachi.
23. Guard File.