



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

Determination of Customs Values of One Side Coated Duplex Board Grey Back and Other Than Grey Back in Sheets Under section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 725/2015)

No.Misc/01/2008-III

Dated: February 17, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of One Side Coated Duplex Board Grey Back and Other Than Grey Back in Sheets are determined as follows:-

- Description of the valuation issue:** The Customs values of One Side Coated Duplex Board Grey Back in Sheets 300 GSM and above and One Side Coated Board other than Grey Back in Sheets were determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.694 dated 30.09.2014. Importers of coated board made many representations to revise the customs values so as to make them in line with international market prices. All Pakistan Papers Merchants Association have also made several representations. Therefore, an exercise to determine the Customs values of the subject goods afresh was taken up.
- Method adopted to determine customs values:** Valuation methods provided 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 requisite information required under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) and (6) of Section 25 ibid were examined and found that the same cannot be solely relied on. In the sequential order this office conducted market enquiry using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969. All the available information was evaluated. Consequently, the Fall Back Method as provided under section 25(9) of the Customs Act, 1969 was applied to arrive at assessable customs values of One Side Coated Duplex Board Grey Back in Sheets 300 GSM and above and One Side Coated Board other than Grey Back in Sheets
- Stakeholders' participation in determination of customs values:** Several meetings with different stakeholders of coated duplex board were held in this Directorate culminating in a final meeting held on 27.01.2015 wherein importers and other stakeholders participated and expressed their views and submitted documents and evidences of import relating to the subject One Side Coated Duplex Board Grey Back in Sheets 300 GSM and above and One Side Coated Board other than Grey Back in Sheets
- Customs Values of One Side Coated Duplex Board Grey Back in Sheets 300GSM and above and One Side Coated Board other than Grey Back in Sheets hereinafter specified,** shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below :



Description	Specification	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Value (C&F) USS / Kg
(1)	(2)	(3)	(4)	(5)	(6)
One side coated duplex board	Grey back in sheet 300 GSM and above	4810.9200	4810.9200.1000	China/ Hong Kong/ Indonesia/ Malaysia	0.51
			4810.9900.1000		
		4810.9900	4810.9200.1100	Korea	0.53
			4810.9900.1100		
		4810.9200.1200	Europe/USA / Other origins	0.55	
					4810.9900.1200
	4810.9200.1300	Middle East	0.49		
				4810.9900.1300	
	Other than grey back in sheets	4810.9200	4810.9200.1400	China	0.71
			4810.9900.1400		
4810.9900		4810.9200.1500	Europe / USA / Canada	0.77	
		4810.9900.1500			
4810.9200.1600	Others	0.76			
			4810.9900.1600		

Notes: i) US\$20/ PMT to be added in assessable value of One Side Coated Duplex Board Grey Back for less than 300 GSM.

ii) US\$30/PMT to be subtracted for assessable value if one side duplex board is imported in reels.

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.

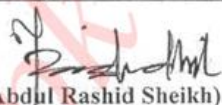
6. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

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 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 for the given description of goods are applied by the concerned staff without

fail. If any anomaly in the Ruling is observed the same may kindly be brought to the notice of this Directorate General immediately for redressal.

9. *This Valuation Ruling Supersedes Valuation Ruling No 694/2014 dated 30.09.2014.*


(Abdul Rashid Sheikh)
Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation, Islamabad.
8. Director, Post Clearance Audit, Karachi /Islamabad.
9. Director Internal Audit, (Customs), Karachi / Islamabad / Lahore
10. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
11. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
12. Director, Customs Valuation, Custom House, Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting the Valuation Ruling No.694/2014 dated 30.09.2014 on the date of issue of this Ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. CHO, Customs Valuation, Custom House, Karachi.
21. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisal, 1st Floor, Custom House, Karachi.
22. Guard File.