



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL 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 Tissue Paper Jumbo Roll H.S.Code 4803.0000 Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 738 / 2015)

No.Misc/07/2015-III

Dated: June 02, 2015

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

2. **Description of the valuation issue:** It was brought to the notice of this Directorate General that tissue paper in jumbo roll is being imported at heavily under invoiced values by certain importers. The Customs clearance data also indicated wide variations in declarations and assessments. Therefore, an exercise to determine the customs value of the subject goods under section 25A was initiated.

2. **Method adopted to determine customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act 1969 was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations and under invoicing by a number of importers the same could not be relied upon exclusively. In the sequential order this office conducted market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. However, it was noted that the gathered information could not be exclusively relied on as there were significant variation in the values worked out on the basis of market survey. Stakeholders meeting was also conducted for their input and feedback. On-line values were also checked. All the information was analyzed and evaluated. Consequently Sub-Section (9) of Section 25 of the Customs Act, 1969, was applied to arrive at the assessable Customs values.



3. **Stakeholders' participation in determination of customs values:** Meeting was convened with stakeholders on 19.05.2015 wherein their views were sought regarding valuation of subject items.

4. **Customs Values of Tissue Paper Jumbo roll hereinafter specified,** shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below:

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Value (C&F) USS / Kg
(1)	(2)	(3)	(4)	(5)	(6)
01	Tissue Paper (Jumbo Roll)	4803.0000	4803.0000.1000	China/Bangladesh	1.15
02		4803.0000	4803.0000.1100	U.A.E	1.17
03		4803.0000	4803.0000.1200	Indonesia / Thailand	1.20
04		4803.0000	4803.0000.1300	Europe / USA / Canada	1.35

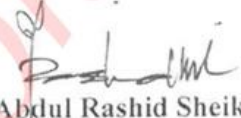
5. In cases where declared/ transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into 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-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. Any anomaly observed may kindly be brought to the notice of Directorate General immediately for redressal.


(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 (Appraisalment), 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 General, Audit (Customs & Petroleum), 1st floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit, (Customs), Islamabad.
11. Director, Intelligence & Investigation, Karachi/Lahore/Islamabad/Quetta/Peshawar/Faisalabad.
12. Director, Customs Valuation (Camp Office), Custom House, Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in the system.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chamber of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
21. Guard File.