



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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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 TISSUE PAPER JUMBO ROLL H.S.CODE  
803.0000 UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**  
(VALUATION RULING NO. 850/2016)

No.Misc/07/2015-III/9025

Dated : 09-05-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Tissue Paper (Jumbo rolls) is determined as follows:-

- Description of the valuation issue:** It was brought to the notice of this Directorate General (Valuation) that the Tissue Paper (Jumbo rolls) are being imported at under invoiced values causing loss of revenue to Government exchequer. Therefore, an exercise to determine the customs value of the subject goods under section 25A was initiated.
- Method adopted to determine customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because it is generally known to all that majority of invoices produced at import stage are manipulated/fabricated and hence the requisite information required under the law was not available to arrive at the correct transaction value. Identical / similar goods value method provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to determine Customs value of subject goods, this data provided some references, however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities, and quantities of commercial level etc., and it was also observed that importers usually provided misleading description while declaring goods, as other types and varieties of similar goods to avoid the true application of valuation ruling. Required information was, therefore, found insufficient and inaccurate. In line with the statutory sequential order of Section 25, this office then conducted a market inquiry using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969, however, it was found that the determination of Customs value could also not be based solely upon this valuation method either.



Therefore, valuation method provided vide Section 25 (8) of Customs Act 1969, could not be applied as the conversion cost from constituent materials and allied expenses, at country of export were not available. Finally, Pral database, market information and international prices through Web were examined thoroughly. All the information so gathered was analyzed for determination of Customs Value of the subject good. Consequently, the Fall Back Method as provided under section 25(9) of the Customs Act, 1969 was applied to arrive assessable customs values of Tissue Paper Jumbo roll in this case.

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	1.10
02		4803.0000	4803.0000.1100	U.A.E	1.10
03		4803.0000	4803.0000.1200	Indonesia/Thailand	1.15
04		4803.0000	4803.0000.1300	Europe/ USA/ Canada	1.25

3. **Stakeholders' participation in determination of customs values:** Meeting was convened with stakeholders on 03.05.2016 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 above:
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 or section 25-D of the Customs Act, 1969. The Customs Values determined in the ruling are for the descriptions and specifications as mentioned herein. HS codes are mentioned for illustrative purpose so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classification after fulfilling requisite formalities relating to importability or any other certifications required thereon.
7. **Review 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, 7<sup>th</sup> 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 with respect to PCT may kindly be brought to the notice of Directorate General immediately.

  
(Dr. Wasif Ali Memon)  
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), Ist floor, PT&T Audit Building, Mauj-e-Darya Raod, 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/Faisalabd.
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.



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**DETERMINATION OF CUSTOMS VALUES OF FACIAL TISSUE PAPER UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 587 / 2013)

No.Misc/09/2013-III

Dated: September 30, 2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, Customs value of Facial Tissue Paper is determined as follows :-

- 1. Background of the valuation issue:** A reference was received from MCC (Appraisement), East, Karachi regarding under-invoicing in the import of Facial Tissue paper, on the basis of an original invoice found in a consignment imported from UAE. Therefore, an exercise to determine the Customs values of the subject goods was initiated.
- 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 requisite information was not available. Identical/ similar goods value methods provided in sub-section (5) & (6) of section 25 were examined for applicability to the valuation issue in the instant case which could not be applied due to unreliable and variable values. Market enquiry as envisaged under sub-section (7) of section 25 was conducted and values so worked-back were taken up for value determination. Consequently, Deductive value method provided under sub-section (7) of section 25 of the Customs Act, 1969, was applied to arrive at the Customs value of Facial Tissue Paper.
- 3. Stakeholder's participation in determination of Customs value:** Meeting was fixed with stakeholders on 30.09.2013 to discuss the current international values of Facial Tissue paper but no one appeared.
- 4. Customs values for Facial Tissue Paper:** Facial Tissue Paper *hereinafter specified* shall be assessed to duty/ taxes for different origins at the following customs values :-



Description	Origin	PCT Code	Proposed PCT for WeBOC	Customs Values (US\$ /Kg)
(1)	(2)	(3)	(4)	(5)
Facial Tissue Paper	China	4818.2000	4818.2000.1100	1.72
	Malaysia	4818.2000	4818.2000.1200	2.22
	U.A.E	4818.2000	4818.2000.1300	2.44

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 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 of the Customs Act, 1969.
7. **Review of the value determined vide 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 issue, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> 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.

  
 (Suraiya Ahmed Butt)  
 Director

Copy 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, 11<sup>th</sup> Floor, Custom House, Karachi.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on its date of issue.
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, 8<sup>th</sup> Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.



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DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI**

To,

**The Collectors of Customs**, Model Customs Collectorates (Appraisement / PaCCS/Port Qasim /Preventive), Karachi/ Lahore (Appraisement/Preventive) / Sambrial (Sialkot) /Faisalabad /Multan /Islamabad /Hyderabad / Quetta / Peshawar/Gawadar/Gilgit-Baltistan.

**DETERMINATION OF CUSTOM VALUES OF  
FACIAL TISSUE PAPER UNDER SECTION 25-A OF CUSTOMS ACT, 1969.**

**(ADDENDUM TO VALUATION RULING NO. 587/2013)**

No. Misc/09/2013-III

Dated 08-11-2013.

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the following addition is made in Valuation Ruling No.587/2013, dated 30-09-2013, as below:-

*In column No.3 & 4 relating to PCT Code and Weboc PCT, the following PCT headings added respectively:*

*"4803.0000 and 4803.0000.1000".*

  
(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 Collectors of Customs, South (Appraisement), Custom House, Karachi.
- (5) Chief Collectors of Customs, South (Enforcement), Custom House, Karachi.
- (6) Chief Collectors of Customs (Central), Lahore.
- (7) Chief Collectors 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) Director General, Customs Valuation, Custom House, Karachi.
- (12) Directors, Intelligence & Investigation, Karachi/Lahore /Islamabad/Peshawar/Quetta/Faisalabad.