



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

Determination of Customs Values of Printing Inks and Digital Printing Inkjet Inks Under Section 25-A of the Customs Act, 1969.

No. Misc./09/2011-II/2252

Dated: December 16, 2017

(VALUATION RULING NO. 1237 / 2017)

In exercise of powers conferred under Section 25-A of the Customs Act, 1969, customs values of Digital Printing Inkjet Inks and Printing Inks are determined as follows:

2. **Background of the valuation issue:** Earlier the customs values of the Digital Printing Inkjet Inks and Printing Inks were determined vide Valuation Ruling No. 403/2011 dated 29-11-2011 and Valuation Ruling No. 854/2016 dated 17-05-2016 read with Order-in-Revision No. 232/2016 dated 16-08-2016. It has been brought to the notice of this Directorate General of Customs Valuation that the Valuation Ruling No. 854/2016 dated 17.05.2016 read with Order-in-Revision No.232/2016 dated 16.08.2016 for printing ink is being applied on the clearance of Digital Printing Inkjet Inks whereas there is a specific Valuation Ruling bearing No. 403/2011 dated 29.11.2011 for Digital Printing Inkjet Inks. Moreover, the Valuation Ruling of Digital Printing Inkjet Inks is very old and needs to be revised in accordance with the trend of values in the international markets, besides printing inks values in the international market have also appreciated. Keeping in view the prevailing prices of the subject goods, this Directorate General initiated an exercise for the determination of the Customs Values of the Digital Printing Inkjet Inks and Printing Inks in terms of Section 25-A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders including importers, local manufacturers and representatives from field formations was held on 06.12.2017, to discuss the current international prices of Digital Printing Inkjet Inks and Printing Inks. The participants stated that Digital Printing Inkjet Inks are costlier than the Printing Ink and apprehended that some unscrupulous importers clear their consignments of Digital Printing Inkjet Inks as per the Valuation Ruling No 854/2016 dated 17.5.2016 read with order-in-Revision No 232/2016 dated 16.8.2016 which is for Printing Ink, whereas there is a specific Valuation Ruling No 403/2011 dated 29.11.2011 for Digital Printing Ink. The importers of Printing Ink of Korean origin informed that the prices of Printing Inks of Korean origin are higher than the existing Valuation Ruling and also provided

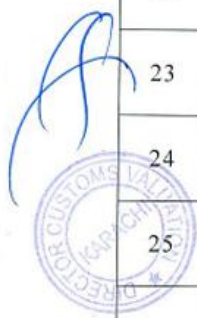
documentary evidence in support of their contentions. They also stated that same quality printing ink (Dihan brand) is being imported from Korea as well as from Vietnam, therefore both origin products may be clubbed together. On the other hand, the importers of China origin goods stated that the prices of their products are declining in the international market. The view point of all participants was heard in detail and considered to arrive at customs values of the Digital Printing Inkjet Inks and Printing Inks.

4. **Method adopted to determine Customs Values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their regular sequential order to arrive at customs values of subject goods. The transaction value method provided in Sub-Section (1) of Section 25, was found inapplicable because there were wide differences in the declarations. Identical/Similar Goods Value Methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiries as envisaged under section 25(7) of the Customs Act, 1969, were conducted. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of Digital Printing Inkjet Inks and Printing Inks have been determined under Section 25(7) of the Customs Act, 1969.

5. **Customs values for Digital Printing Inkjet Inks and Printing Inks:** The Digital Printing Inkjet Inks and Printing Inks hereinafter specified shall be assessed to duty / taxes at the following Customs Values:

S.No	Description	H.S Code	Proposed PCT for WeBOC	Origin	Customs values (C&F) USS/Kg
1	Process Yellow	3215.1990	3215.1990.1000	China	3.15
2	Process Magenta/Red	3215.1990	3215.1990.1100	China	3.45
3	Process Cyan/Blue	3215.1990	3215.1990.1200	China	3.57
4	Process Black	3215.1990	3215.1990.1300	China	2.84
5	Deep/D-Yellow	3215.1990	3215.1990.1400	China	3.99
6	Lemon/L-Yellow	3215.1990	3215.1990.1500	China	4.00
7	Bronze Red	3215.1990	3215.1990.1600	China	4.35
8	Deep Red	3215.1990	3215.1990.1700	China	4.41
9	Bronze Blue	3215.1990	3215.1990.1800	China	4.40
10	Peacock Blue	3215.1990	3215.1990.1900	China	3.78
11	Brilliant Blue	3215.1990	3215.1990.2000	China	3.83
12	Brilliant Green	3215.1990	3215.1990.2100	China	3.84
13	Tint Medium/White	3215.1990	3215.1990.2200	China	2.67
14	All other colours	3215.1990	3215.1990.2300	China	4.57

15	Process Yellow	3215.1990	3215.1990.2400	Korea/ Taiwan/ Vietnam	3.55
16	Process Magenta/Red	3215.1990	3215.1990.2500	Korea/ Taiwan/ Vietnam	3.81
17	Process Cyan/Blue	3215.1990	3215.1990.2600	Korea/ Taiwan/ Vietnam	3.96
18	Process Black	3215.1990	3215.1990.2700	Korea/ Taiwan/ Vietnam	3.25
19	Deep/D-Yellow	3215.1990	3215.1990.2800	Korea/ Taiwan/ Vietnam	4.81
20	Lemon/L- Yellow	3215.1990	3215.1990.2900	Korea/ Taiwan/ Vietnam	4.92
21	Bronze Red	3215.1990	3215.1990.3000	Korea/ Taiwan/ Vietnam	4.90
22	Deep Red	3215.1990	3215.1990.3100	Korea/ Taiwan/ Vietnam	5.08
23	Bronze Blue	3215.1990	3215.1990.3200	Korea/ Taiwan/ Vietnam	5.27
24	Peacock Blue	3215.1990	3215.1990.3300	Korea/ Taiwan/ Vietnam	4.65
25	Brilliant Blue	3215.1990	3215.1990.3400	Korea/ Taiwan/ Vietnam	4.80
26	BrilliantGreen	3215.1990	3215.1990.3500	Korea/ Taiwan/ Vietnam	4.75
27	Tint Medium/White	3215.1990	3215.1990.3600	Korea/ Taiwan/ Vietnam	3.02
28	All other Colours	3215.1990	3215.1990.3700	Korea/ Taiwan/ Vietnam	5.48
29	Printing ink for Newspaper coloured (In Packing 25 KG & above)	3215.1190	3215.1190.1000	Europe	2.50
30	Printing ink for Newspaper black (In packing 25 kg & above)	3215.1190	3215.1190.1100	Europe	1.00



31	Digital Printing Inkjet Inks Solvent based IJI for Xaar & Spectra Seiko & Konica-Minolta Printer heads.	3215.1190 3215.9090	3215.1190.1200 3215.9090.1000	China, Taiwan, UAE	4.30
				Japan, Korea, South Africa, Vietnam	7.20
				USA, Europe & all other origin	10.70
32	Digital Printing Inkjet Inks Solvent based IJI for other printer heads.	3215.1190 3215.9090	3215.1190.1300 3215.9090.1100	China, Taiwan, UAE	4.90
				Japan, Korea, South Africa, Vietnam	10.12
				USA, Europe & all other origin	14.65
33	Digital Printing Inkjet Inks Eco Solvent for all types of printer heads.	3215.1190 3215.9090	3215.1190.1400 3215.9090.1200	China, Taiwan, UAE	8.45
				Japan, Korea, South Africa, Vietnam	16.90
				USA, Europe & all other origin	25.00
34	Digital Printing Inkjet Inks UV Inks for all types of printer heads.	3215.1190 3215.9090	3215.1190.1500 3215.9090.1300	China, Taiwan, UAE	17.50
				Japan, Korea, South Africa, Vietnam	35.00
				USA, Europe & all other origin	52.00

6. 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 and the same may be communicated to this Directorate General forthwith. 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.

7. **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.

8. **Revision of the value determined vide this Valuation Ruling:** This Valuation Ruling is appealable under the law and a revision petition may be filed against this Ruling, under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9. 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. The Customs values determined in the Valuation Ruling are for the descriptions and specifications as mentioned herein, HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or other certifications required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section of the Customs Act, 1969 or any other law in vogue therein.

10. ***This Ruling supersedes Valuation Ruling No.403/2011 dated 29.11.2011 and Valuation Ruling No. 854/2016 dated 17-05-2016.***


(Muhammad Iqbal Muneeb)
Director
18/12/17

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-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Multan.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.