

**The Collectors of Customs,** Model Customs Collectrates, Appraisement (East / West )/  
Port Qasim / Preventive, Karachi / Lahore ( Appraisement / Preventive) / Sambrial (Sialkot) /  
Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan/  
Exports (Karachi/Port Qasim)/Directorate of Transit Trade, Karachi

**Determination of Customs Value of Sticker Paper (Non-thermal) Semi Gloss in Reels**  
**under Section 25-A of the Customs Act, 1969**

**(VALUATION RULING NO. 1333 / 2018)**

No. Reg. Misc/06/2012-III/1381

Dated: **October 09, 2018**

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969,  
Customs values of Self Adhesive Sticker Paper, are determined as follows:

2. **Background of the Valuation Issue:** It was brought to the notice of this Directorate General, that Sticker Paper (Non-thermal) Semi Gloss in Reels is being assessed at lower values, therefore an exercise was initiated to determine the customs values in the light of current international market price trend.

3. **Stakeholders' Participation in Determination of Customs Values:** Meetings with stakeholders were held on 31-05-2018, 05-07-2018 and 05-09-2018. The stakeholders were requested to furnish the following documents before or during the course of above said meeting:-



- (a) Invoices of imports during last three months showing factual value.
- (b) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- (c) Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- (d) Copies of Sales Tax Invoices issued during last four months showing the values of supplies (excluding duty and taxes) to substantiate their contentions.

4. During the course of meeting, the stakeholders admitted that certain importers are declaring values of Sticker Paper (Non-thermal) Semi Gloss in Reels much lower than actual transaction values. The participants were requested to submit all related evidences in support of their claims.

5. **Method Adopted to Determine Customs Values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Sticker Paper (Non-thermal) Semi Gloss in Reels. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available. 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. Thereafter, market enquiries as envisaged under section 25(7) of the Customs Act, 1969, were conducted which gave values for most of the Sticker Paper (Non-thermal) Semi Gloss in Reels bought and sold in the local market. The Sticker Paper (Non-thermal) Semi Gloss in Reels of some specifications was not readily available in the market; therefore, different markets were surveyed repeatedly. Online values of subject goods were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of self adhesive sticker paper have been determined under Section 25(7) of the Customs Act, 1969.

**6. Customs Values of Self Adhesive Sticker:** Self Adhesive Sticker, *hereinafter* specified, shall be assessed to duty/taxes at the following Customs Values :-

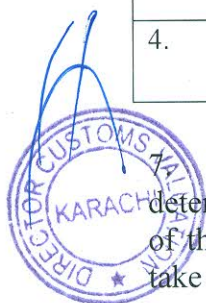
S. No	Description/ Specification of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$/Kg
(1)	(2)	(4)	(5)	(6)	(7)
1	Sticker Paper (Non-thermal) Semi Gloss in Reels	4811.4100 4811.4900	4811.4100.1000 4811.4900.1000	China	1.800
2			4811.4100.1100 4811.4900.1100	Indonesia	1.900
3.			4811.4100.1200 4811.4900.1200	Malaysia	1.950
4.			4811.4100.1300 4811.4900.1300	Others	2.00

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 Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined in this Ruling.

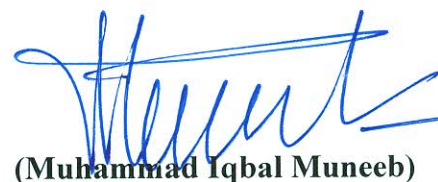
**8. Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

**9. 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, 7<sup>th</sup> Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation 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.



Customs values determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification 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 15 of the Customs Act, 1969 or any other law in vogue therein.

  
(Muhammad Iqbal Muneeb)

Director

2/10/18

Copy for information to :-

1. The Member (Customs), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Director General, Intelligence and Investigation-FBR, Islamabad.
8. The Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building Mauj-e-Darya Road, Lahore.
9. The Director General, Post Clearance Audit (PCA), Islamabad.
10. The Director General, Internal Audit (Customs), Karachi.
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. The Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. The Karachi Customs Agents Group, Bohri Road, Karachi.
19. The CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.