The Collectors of Customs, Model Customs Collectorate (Appraisal / PaCCS/Port Qasim /Preventive), Karachi / Lahore/ Sambril (Sialkot) /Faisalabad/Multan/Islamabad/Hyderabad / Quetta / Peshawar/Gawadar


(Valuation Ruling No. 491/2012)

No. Misc/06/2012-III

Dated 08-11-2012

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of non carbon releasing paper and self adhesive sticker paper are determined as follows.

1. Description of the valuation issue: A complaint was received in this office indicating under invoicing in the declared values of non carbon releasing paper and self adhesive sticker paper which necessitated determination of customs values of these goods through a valuation ruling. This prompted an inquiry for determination of customs values of these goods.

2. Methodology adopted to determine customs values: Valuation methods given in section 25 of the Customs Act, 1969 were examined to ascertain which method was applicable to the valuation issue in hand in terms of section 25-A (1) of the Customs Act, 1969. Transactional Value Method provided in section 25 (1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of section 25 (2) was not available. After examining all methods, Deductive Value Method provided as provided in section 25(7) of the Customs Act was found to be applicable and was the methodology adopted to determine customs values for non carbon releasing paper and self adhesive sticker paper in this case.

Evidence used to determine customs values: Meeting was held with stakeholders to ascertain the current transactional values of NCR (non carbon releasing paper) and self adhesive sticker paper. Evidence furnished by the application of Deductive Value Method was used to determine customs values of non carbon releasing paper and self adhesive sticker paper in this case.

3. Customs values determined: Non carbon releasing paper and self adhesive sticker paper of China and Indonesia origins hereinafter specified shall be assessed to duty / taxes at the customs values given in the table A & B below:

<table>
<thead>
<tr>
<th>S. No</th>
<th>Description of goods</th>
<th>Specification of goods</th>
<th>PCT code</th>
<th>Proposed PCT for Weboe</th>
<th>Origin</th>
<th>Customs Value (US$/Kg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>
TABLE-B
(Self adhesive sticker paper)

<table>
<thead>
<tr>
<th>S. No</th>
<th>Description of goods</th>
<th>Specification of goods</th>
<th>PCT code</th>
<th>Proposed PCT for Webce</th>
<th>Origin</th>
<th>Customs Value (US$/Kg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)*</td>
<td>Self adhesive Sticker paper</td>
<td>In sheets</td>
<td>4811.4100</td>
<td>4811.4100.1000</td>
<td>China</td>
<td>1.60</td>
</tr>
<tr>
<td>(2)</td>
<td>Self adhesive Sticker paper</td>
<td>In sheets</td>
<td>4811.4100</td>
<td>4811.4100.1100</td>
<td>Indonesia</td>
<td>1.70</td>
</tr>
<tr>
<td>(3)</td>
<td>Self adhesive Sticker paper</td>
<td>In sheets</td>
<td>4811.3990</td>
<td>4811.3990.7900</td>
<td>China</td>
<td>1.60</td>
</tr>
<tr>
<td>(4)</td>
<td>Self adhesive Sticker paper</td>
<td>In sheets</td>
<td>4811.3990</td>
<td>4811.3990.8200</td>
<td>Indonesia</td>
<td>1.70</td>
</tr>
</tbody>
</table>

Note: - To drive the customs values of above items imported in the form of reels, US$0.05/kg (US$50/PMT) shall be deducted from the respective customs values given in column (7) of the table A and b above.

5. Validity of this Valuation Ruling. This Valuation Ruling shall have prospective application and the values determined in this Ruling shall continue to be the applicable custom values for non-carbon releasing paper and self adhesive sticker paper till the time the Ruling is rescinded or revised by the competent authority in terms of section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases wherein declared values are less than the custom values determined in the Ruling. In cases where declared values are more than the custom values determined in the Ruling, the concerned assessing officers shall accept the declared values in terms of section 25A(1) of the Customs Act, 1969.

6. Remedies against this Valuation Ruling. The Customs Act, 1969 provides efficacious alternate remedies against this Ruling. Section 23-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellate Tribunal under section 194-A (1) (c) of the Customs Act, 1969.

(Dr. Zulfiqar Ahmad Wahid)
Director

Copy for information to:
(1) S.A TO Chairman, F.B.R., Islamabad.
(2) Member (Customs), F.B.R., Islamabad.
(3) Chief Collector of Customs (South), Custom House, Karachi.
(4) Chief Collector of Customs (North), Custom House, Islamabad.
(5) Director General, Intelligence and Investigation, Islamabad.
(6) Director General, Post Clearance Audit, Islamabad.
(7) Director General, Internal Audit, (Customs), Islamabad.
(8) Director General, Customs Valuation, Custom House, Karachi.
(9) Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad.
(10) The Project Director, Webce, 11th Floor, Custom House, Karachi.
(11) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & Webce database on the date of issue of this ruling.