



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

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

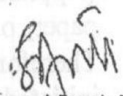
In exercise of the powers conferred under section 25-A of the Customs Act, 1969, Customs value of Facial Tissue Paper is determined as follows :-

- 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 |

305

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, 7th 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, 11th 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, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.