



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 PRINTING INK  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.634 / 2014)

No.1/25/2008-II

Dated: January 03, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Printing Ink are determined as follows:-

- 1. Background of the valuation issue :** The Customs values of Printing Ink were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.523 / 2012 dated 28-12-2012. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of the subject goods afresh was taken up.
- 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 information required as per law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 *ibid* could not be applied due to variable values. Consequently, market enquiry in terms of Sub-Section (7) of Section 25 was conducted and the findings of market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 were adopted to determine Customs values for Printing Ink readwith Sub-Section (9) *ibid*.
- 3. Stakeholders' participation in determination of Customs values:** Meeting were held with stakeholders on 27-03-2013, 16-04-2013 and 04-12-2013 which were attended by the representatives of importers and manufacturers of Printing Ink.
- 4. Customs Values of Printing Ink :** Printing Ink *hereinafter specified*, shall be assessed to duty / taxes on the customs values mentioned against them in the Table below :-




S.No.	Description	P.C.T.	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Process Yellow	3215.1990	3215.1990.1000	China	1.80
02.	Process Magenta / Red	3215.1990	3215.1990.1100	China	2.20
03.	Process Cyan / Blue	3215.1990	3215.1990.1200	China	2.20
04.	Process Black	3215.1990	3215.1990.1300	China	1.75
05.	Deep / D-Yellow	3215.1990	3215.1990.1400	China	2.00
06.	Lemon / L-Yellow	3215.1990	3215.1990.1500	China	2.05
07.	Bronze Red	3215.1990	3215.1990.1600	China	2.40
08.	Deep Red	3215.1990	3215.1990.1700	China	2.45
09.	Bronze Blue	3215.1990	3215.1990.1800	China	3.00
10.	Peacock Blue	3215.1990	3215.1990.1900	China	2.20
11.	Brilliant Blue	3215.1990	3215.1990.2000	China	2.85
12.	Brilliant Green	3215.1990	3215.1990.2100	China	3.00
13.	Tint Medium / White	3215.1990	3215.1990.2200	China	2.00
14.	All Other Colours	3215.1990	3215.1990.2300	China	3.00
15.	Process Yellow	3215.1990	3215.1990.2400	Korea / Taiwan	2.20
16.	Process Magenta / Red	3215.1990	3215.1990.2500	Korea / Taiwan	2.35
17.	Process Cyan / Blue	3215.1990	3215.1990.2600	Korea / Taiwan	2.40
18.	Process Black	3215.1990	3215.1990.2700	Korea / Taiwan	2.00
19.	Deep / D-Yellow	3215.1990	3215.1990.2800	Korea / Taiwan	2.45
20.	Lemon / L-Yellow	3215.1990	3215.1990.2900	Korea / Taiwan	2.55
21.	Bronze Red	3215.1990	3215.1990.3000	Korea / Taiwan	2.65
22.	Deep Red	3215.1990	3215.1990.3100	Korea / Taiwan	2.90
23.	Bronze Blue	3215.1990	3215.1990.3200	Korea / Taiwan	3.55
24.	Peacock Blue	3215.1990	3215.1990.3300	Korea / Taiwan	2.65
25.	Brilliant Blue	3215.1990	3215.1990.3400	Korea / Taiwan	3.55
26.	Brilliant Green	3215.1990	3215.1990.3500	Korea / Taiwan	3.65
27.	Tint Medium / White	3215.1990	3215.1990.3600	Korea / Taiwan	2.20
28.	All Other Colours	3215.1990	3215.1990.3700	Korea / Taiwan	3.65
29.	Printing Ink for Newspaper Coloured (in bulk packing 25 Kg & Above)	3215.1190	3215.1190.1000	Europe	2.61
30.	Printing Ink for Newspaper Black (in bulk packing 25 Kg & Above)	3215.1190	3215.1190.1100	Europe	1.11

- In cases where declared / transaction 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.
- 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 25A 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.
9. **This Ruling Supersedes Valuation Ruling No.523 dated 28-12-2012.**

  
 (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 Collector of Customs, South (Appraisalment), 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. Additional Director, Customs Valuation (Camp Office), Lahore.
14. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting the valuation ruling No.523 / 2012, dated 28-12-2012 on the date of issue of this ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8<sup>th</sup> Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. Guard File.