



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) / Multan / Islamabad / Sambrial(Sialkot) / Faisalabad / Hyderabad / Quetta/ Peshawar/ Gawadar/ Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUES OF WALL PAPER
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.658 / 2014)

No.Misc/13/2003-III

Dated: March 29, 2014

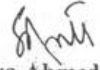
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values Wall Paper are determined as follows:-

1. **Description of the valuation issue:** It was brought to the notice of this Directorate General that consignments of Wall Paper (PCT Heading 4814.2000) were being cleared at under invoiced values. Therefore, with a view to determine correct Customs values of Wall Paper, an exercise under Section 25-A of the Customs Act, 1969 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 in terms of Sub-Section (1) of Section 25 was found inapplicable because information required as per law related to different specifications and origins was not available. Values under Identical and Similar Goods Value Method as provided under Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969 were examined but the same could not be relied upon. Consequently, market enquiry in terms of Sub-Section (7) of Section 25 was conducted. Based on the market inquiry, the Customs values of different types of Wall Paper of different origins were determined.
3. **Stakeholders' participation in determination of Customs values:** Meetings with different stakeholders were convened on 28-11-2013, 10-12-2013, 02-01-2013 and 23-01-2013.
4. **Customs values of Wall Paper:** Wall paper *hereinafter specified*, shall be assessed to duty / taxes on the customs values mentioned in the Table below:-

Description	PCT code	Proposed PCT Code for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)
Wall Paper	4814.2000	4814.2000.1000	China	2.25
		4814.2000.1100	Europe	3.00
		4814.2000.1200	Korea, Japan, Malaysia, Thailand & Singapore	2.70
		4814.2000.1300		
		4814.2000.1400	Other origins	3.25



5. 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 amount between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be 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.
7. **Revision of the values 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, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that 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 this Directorate General immediately.


 (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 (Customs), Islamabad.
- (9) Director General, Post Clearance Audit, Islamabad.
- (10) Director General Internal Audit, (Customs), Islamabad.
- (11) Directors, Intelligence & Investigation, (Customs), Karachi/Lahore/ Islamabad/ Peshawar/ Quetta/ Faisalabad.
- (12) The Project Director WeBOC, 11th Floor, Custom House, Karachi.
- (13) Director, Directorate of Customs Valuation, Custom House, Nabha Road, Lahore.
- (14) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs and WeBOC database 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, 8th Floor, Custom House, Karachi.
- (18) Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
- (19) Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
- (20) Karachi Customs Agents Group, Bohri Road, Karachi.
- (21) CHO, Customs Valuation, 7th Floor, Custom House, Karachi.
- (22) Notice Board, Customs Valuation, 7th Floor, Custom House, Karachi/MCC, Appraisalment, 1st Floor, Custom House, Karachi.
- (23) Guard File.