



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 ONE SIDE COATED DUPLEX BOARD IN SHEETS 300GSM & UP AND ONE SIDE COATED DUPLEX BOARD OTHER THAN GREY BACK IN SHEETS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 694 / 2014)

No. Misc/01/2008-III

Dated: September 30, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of One Side Coated Duplex Board Grey Back in Sheets 300GSM & Up and One Side Coated Duplex Board other than Grey Back in Sheets are determined as follows:-

- Description of the valuation issue:** Customs values of "One Side Coated Duplex Board Grey Back in Sheets 300GSM & Up and One Side Coated Duplex Board other than Grey Back in Sheets" were determined through Valuation Ruling No. 549/2013 dated 23-04-2013. All Pakistan Paper Merchants Association vide their letter dated 13-09-2014 requested for revision of above mentioned Ruling especially Korean origin Duplex Board grey back was valued at a much higher price than actual transactional value, therefore, an exercise to re-determine the Customs Values of subject goods under Section 25A of the Customs Act, 1969 has been initiated.
- 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 provided some reference values in the light of documents and data obtained from different clearance Collectorates. The said method was found inapplicable because sufficient information with respect of adjustment to be made to the transactional value in terms of section 25(2) was not available. Identical/Similar Goods Method as provided under Sub-Sections (5) & (6) of the Customs Act, 1969 were then applied. In the sequential order this office conducted a market inquiry using Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969. Consequently fall back method as provided under section 25(9) of the Customs Act, 1969 was applied to arrive at the assessable Customs values of One Side Coated



Duplex Board Grey Back in Sheets 300GSM & Up and One Side Coated Duplex Board other than Grey Back in Sheets in this case.

3. Stakeholders' participation in determination of Customs values : Meeting were held with different stakeholders on 30-09-2014 to ascertain any new evidence of customs value of One Side Coated Duplex Board Grey Back in Sheets 300GSM & Up and One Side Coated Duplex Board other than Grey Back in Sheets. Evidence furnished by the applicants of Identical/Similar goods Value Method was used to re-determine the customs values.
4. Customs values of One Side Coated Duplex Board Grey Back in Sheets 300GSM & Up and One Side Coated Duplex Board other than Grey Back in Sheets : One Side Coated Duplex Board Grey Back in Sheets 300GSM & Up and One Side Coated Duplex Board other than Grey Back in Sheets *hereinafter specified*, shall be assessed to duty / taxes on the customs values mentioned in the Table below:-

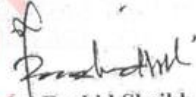
Description	Specification	PCT Code	Proposed PCT Code for WeBOC	Origin	Customs Value (US\$/Kg)
(1)		(2)	(3)	(4)	(5)
One side coated duplex board.	Grey back in sheet 300gsm & Up	4810.9200 4810.9900	4810.9200.1000	China/Hong Kong/Indonesia/Malaysia	0.555
			4810.9900.1000		
			4810.9200.1100	Korea	0.570
			4810.9900.1100		
			4810.9200.1200	Europe/U.S.A./ Other origins	0.590
			4810.9900.1200		
			4810.9200.1300	Middle East	0.530
4810.9900.1300					
One side coated duplex board	Other than grey back in sheets	4810.9200 4810.9900	4810.9200.1400	China	0.840
			4810.9900.1400	Europe	0.890
			4810.9200.1500		
			4810.9900.1500		
			4810.9200.1600	others	0.890
			4810.9900.1600		

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.
9. This Ruling supersedes Valuation Ruling No.549/2013 dated 23-04-2013.


 (Abdul Rashid Sheikh)
 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 (Appraisement), 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-FBR, Islamabad.
9. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
10. Director General, Post Clearance Audit (PCA), Islamabad.
11. Director General Internal Audit, (Customs), Islamabad.
12. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
13. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
14. Director, Directorate of Customs Valuation (Camp Office), Lahore.
15. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting the Valuation Ruling No. 549/2013 dated 23-04-2013, on the date of issue of this Ruling.
16. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
17. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
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, Custom House, Karachi.
22. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st Floor, Custom House, Karachi.
23. Guard File.