



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE, KARACHI

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

**Determination of Customs Values of Facial Tissue Paper ( in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 Kg) under Section 25-A of the Customs Act, 1969.**

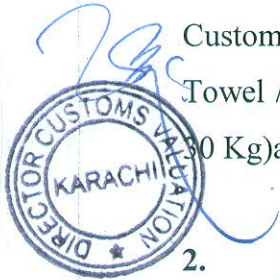
(VALUATION RULING NO. 1459/2020)

C. No. Misc/09/2013-III/

14062

Dated: 20-07-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Facial Tissue Paper ( in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 Kg) are determined as follows :-



2. **Background of the valuation issue:** Customs values of Facial Tissue Paper ( in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 Kg) were determined vide Valuation Ruling No. 1336/2018 dated 09-10-2018. As the ruling was old and values in the international market has been changed, therefore, an exercise was initiated to determine the customs values of aforementioned goods under Section 25A of the Customs Act, 1969.

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meeting was scheduled on 17-07-2019. The stakeholders were requested to furnish the following documents before or during the course of above said meeting;

- i. Invoices of imports during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.

iv. Copies of Sales Tax Invoices issued during last three months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. The meeting was attended by importers and local manufacturers. The importers requested that the prices of the subject commodity were downward in the international market whereas, the local manufacturer insisted that the prices are on higher side. The matter was discussed at length and the import evidences/invoices available on record were shown to importers. The requisitioned documents were however not submitted by the participants.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Facial Tissue Paper ( in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 Kg). Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. Identical / similar goods values methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of subject goods but the same could not exclusively relied on due to wide variation in declared values of subject goods. Thereafter market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted. Online prices were also obtained to corroborate the findings of market survey. Consequently, the customs values of the Uncoated Offset Paper for Writing, Printing and Photocopy of various types have determined under section 25(7) of the Customs Act, 1969.

6. **Customs values for Facial Tissue Paper ( in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 Kg) - hereinafter specified** shall be assessed to duty/taxes at the following values: -

