

The Collectors of Customs, Collectorates of Customs (Appraisement – West)/ Appraisement – East / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisement/Enforcement), Quetta/Gawadar/ (Appraisement/ Enforcement/ AIIA), Lahore/Appraisement, Faisalabad/ Appraisement, Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisement/ Enforcement), Peshawar/ Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

**DETERMINATION OF CUSTOMS VALUES OF NON-CARBON RELEASING  
PAPER, ART CARD/COATED BOARD/PAPER AND LIGHT WEIGHT  
COATED PAPERS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1717/2022)**

C.No.Misc/06/2012-III/1338

Dated: 20-12-2022

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers are determined as follows:

**Background of the valuation issue:** Earlier, the Customs values of Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling



subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities and variation in declaration. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-section (7), read with Section 25 (9), of Section 25 of the Customs Act, 1969. Various Wholesale and Retail Markets were visited to observe the actual prices of Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers. On the basis of available data / information collected and exercise conducted the values of Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers have been determined under sub-section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969.

5. Customs values of Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers - Non-Carbon Releasing Paper, Art Card/Coated Board/Paper and Light Weight Coated Papers, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:

**Table-A (Non Carbon Releasing Papers)**

| S. No. | Description of Goods                             | Specification | PCT | Proposed PCT for WeBOC | Origin    | Customs Value (C&F) US\$/kg |
|--------|--|---------------|-----|------------------------|-----------|-----------------------------|
| (1)    | (2)  | (3)           | (4) | (5)                    | (6)       | (7)                         |
| 1      | Non Carbon Releasing Paper Coated Front and Back |               |     | 4809.2000.1000         | China     | 1.50                        |
| 2      |  |               |     | 4809.2000.1100         | Indonesia | 1.530                       |
|        |  |               |     |                        |           | 1.47                        |





|   |  |                                     |  |             |      |
|---|--|-------------------------------------|--|-------------|------|
|   | coating printing or other graphic purpose.   |                                     | 4810.1990.1300<br>4810.9900.1300                   | Japan       | 0.92 |
|   |  |                                     | 4810.1990.1400<br>4810.9900.1400                   | Europe      | 0.95 |
|   |  |                                     | 4810.1990.1500<br>4810.9900.1500                   | Others      | 0.95 |
| 2 | Coated Art paper in sheets both inside with Kaolin (China Clay) or other in-organic substances or any kind of coating printing or other graphic purpose. | 4810.1310<br>4810.1390<br>4810.1910 | 4810.1310.1000<br>4810.1390.1000<br>4810.1910.1000 | China       | 0.85 |
|   |  |                                     | 4810.1310.1100<br>4810.1390.1100<br>4810.1910.1100 | Indonesia   | 0.86 |
|   |  |                                     | 4810.1310.1200<br>4810.1390.1200<br>4810.1910.1200 | Korea       | 0.89 |
|   |  |                                     | 4810.1310.1300<br>4810.1390.1300<br>4810.1910.1300 | Japan       | 0.85 |
|   |  |                                     | 4810.1310.1400<br>4810.1390.1400<br>4810.1910.1400 | Europe      | 0.92 |
|   |  |                                     | 4810.1310.1500<br>4810.1390.1500<br>4810.1910.1500 | Others      | 0.92 |
| 3 | Light weight Coated paper  | 4810.2200                           | 4810.2200.1000                                     | All Origins | 0.92 |
| 4 | Others   | 4810.2900                           | 4810.2900.1000                                     | All Origins | 0.93 |

**Note 1:** Light weight coated paper shall be constructed as defined at S.No.7 of sub-heading notes to Chapter-48 of Pakistan Customs Tariff which is reproduced as under:

*"Serial No.7 for the purpose of sub-heading 4810.22, "Light weight Coated Paper" means paper coated on both sides, of total weight not exceeding 72grams/m<sup>2</sup> with a coated weight not exceeding 15 grams/m<sup>2</sup> per side, on a base, which is not less than 50% by weight of total fiber content consist of wood fibers obtained by mechanical process.*

**Note 2:** US\$ 25/MT to be subtracted for assessable value of reels.

6. In cases, where declared values are higher than the Customs values 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

7. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

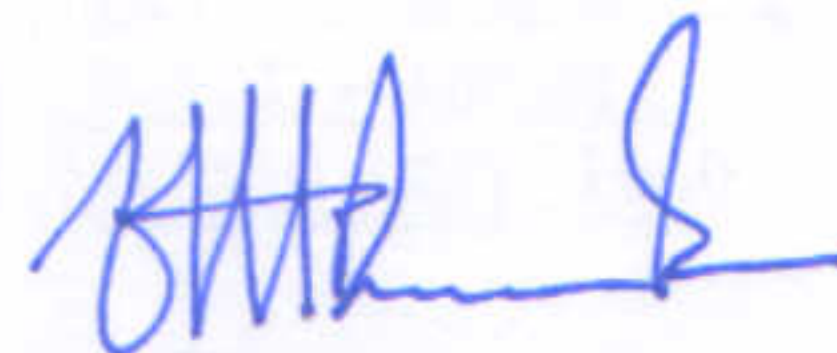
8. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.





9. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table above of this Ruling. PCT Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certifications required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

10. *This Valuation Ruling supersedes the Valuation Ruling No.1534/2021 dated 27-05-2021.*



(Fayaz Rasool Maken)  
Director

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.