



**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI**

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**The Collectors of Customs,** Collectorates of Customs Appraisement – West / Appraisement – East / Appraisement – Port Muhammad Bin Qasim / SAPT, 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 UNCOATED OFFSET PAPER FOR**  
**WRITING, PRINTING AND PHOTOCOPY UNDER SECTION 25A**  
**OF THE CUSTOMS ACT, 1969**

(Valuation Ruling No. **1802**/2023)

C.No. Misc/26/2010-III / **840**

Dated: **12**-09-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of offset paper for writing, printing and photocopy are determined as follows:

**Background of the valuation issue:** Earlier, the Customs values of subject goods were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1716/2022 dated 20-12-2022. However, different stakeholders requested to re-determine Customs values afresh in line with values prevalent in the international market. Therefore, an exercise has been undertaken by this Directorate to determine the same.

**2. Stakeholders' participation in determination of Customs values:** Meeting was convened on 07-09-2023 which was attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings. The stakeholders contended that the international prices have declined approximately upto 30% on Pulp (Raw material for paper) and prices of end product has also considerably declined. They further contended that the overall freight has also decreased, thus, resulting in decreased import values of subject items. They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

**3. Analysis / Exercise done to determine Customs Values:** In this regard, Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, contention of stakeholders regarding decline in international prices of raw material by 30% and end product price decline has been examined in the light of prices retrieved from the international publication, namely Asian Pulp & Paper Monitor (Risi Info), showing price trend of the subject goods in the international market.

**4. Method (s) adopted to determine Customs values:** The Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was considered. In furtherance thereof, the declarations by the importers, along-with the contracts made by them, have been analyzed in view of the international market

prices as referred in Risi Info. Finally, the values of offset paper for writing, printing and photocopy have been determined in terms of Section 25 (1) read with proviso to Section 25(A)(1) of the Customs Act, 1969.

5. **Customs values for offset paper for writing, printing and photocopy:** Offset paper for writing, printing and photocopy, hereinafter specified shall be assessed to duty / taxes at the following Customs values:-

S#	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$/kg
1	2	3	4	5	6
1	Un-Coated Offset Paper for Writing, Printing and Photocopying and Others	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1000 4802.5520.1000 4802.5530.1000 4802.5540.1000 4802.5590.1000 4802.5600.1000 4802.5700.1000 4802.6200.1000 4802.6990.1000	Australia	.79
2	-do-	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1100 4802.5520.1100 4802.5530.1100 4802.5540.1100 4802.5590.1100 4802.5600.1100 4802.5700.1100 4802.6200.1100 4802.6990.1100	Brazil	.815
3	-do-	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1200 4802.5520.1200 4802.5530.1200 4802.5540.1200 4802.5590.1200 4802.5600.1200 4802.5700.1200 4802.6200.1200 4802.6990.1200	China	.82
4	-do-	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1300 4802.5520.1300 4802.5530.1300 4802.5540.1300 4802.5590.1300 4802.5600.1300 4802.5700.1300 4802.6200.1300 4802.6990.1300	Indonesia	.83
5	-do-	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1000 4802.5520.1000 4802.5530.1000 4802.5540.1000 4802.5590.1000 4802.5600.1000 4802.5700.1000 4802.6200.1000 4802.6990.1000	Singapore	.83
		4802.5510	4802.5510.1400		





6	-do-	4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5520.1400 4802.5530.1400 4802.5540.1400 4802.5590.1400 4802.5600.1400 4802.5700.1400 4802.6200.1400 4802.6990.1400	Japan	.84
7	-do-	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1500 4802.5520.1500 4802.5530.1500 4802.5540.1500 4802.5590.1500 4802.5600.1500 4802.5700.1500 4802.6200.1500 4802.6990.1500	Russia	.79
8	-do-	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1600 4802.5520.1600 4802.5530.1600 4802.5540.1600 4802.5590.1600 4802.5600.1600 4802.5700.1600 4802.6200.1600 4802.6990.1600	Other Origins	.85
9	Un-Coated Offset Paper for Writing, Printing and Photocopying and Others AA Brand	4802.5510 4802.5520 4802.5530 4802.5540 4802.5590 4802.5600 4802.5700 4802.6200 4802.6990	4802.5510.1700 4802.5520.1700 4802.5530.1700 4802.5540.1700 4802.5590.1700 4802.5600.1700 4802.5700.1700 4802.6200.1700 4802.6990.1700	Thailand	.84
10	Uncoated Offset Card weighing more than 150 gms	4802.5810 4802.5830 4802.5850 4802.5890	4802.5810.1000 4802.5830.1000 4802.5850.1000 4802.5890.1000	Australia Brazil China Indonesia Japan Russia Thailand Other Origins	.85 .86 .86 .86 .87 .85 .88 .88
11	Uncoated Paper and Paperboard weighing 150g/m2 or less /Cup Stock	4805.9110 4805.9110 4805.9110	4805.9110.1000 4805.9110.2000 4805.9110.3000	China Indonesia Other Origins	.92 .92 .93
12	Uncoated Paper and Paperboard weighing more than 150g/m2 but less than 225g/m2 /Cup Stock	4805.9210 4805.9210 4805.9210	4805.9210.1000 4805.9210.2000 4805.9210.3000	China Indonesia Other Origins	.93 .93 .94
13	Uncoated Paper and Paperboard weighing 225g/m2 or more /Cup Stock	4805.9310 4805.9310 4805.9310	4805.9310.1000 4805.9310.2000 4805.9310.3000	China Indonesia Other Origins	.93 .93 .94

**Note:** US\$ 30/PMT to be subtracted for assessable value if the above specified paper is imported in reels.



6. In cases, where declared values are higher than the Customs values determined in this Valuation 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 contains 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 determined Publication values:** If aggrieved, a revision petition may be filed against the determined values as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of issue of these publication values 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 assessing officers/officials without fail. Any anomaly observed may kindly be brought to the notice of the Directorate of Customs Valuation, Karachi immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table above of this Valuation 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. 1716/2022 dated 20-12-2022.***

  
(Fayaz Rasool Maken)  
Director

Copy 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, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (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 Association (KCAA), Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.

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