



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



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

**DETERMINATION OF CUSTOMS VALUES OF SELF ADHESIVE STICKER PAPERS IN SHEETS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

**(PUBLICATION VALUATION RULING NO. 46 / 2024)**

C. No. Misc/06/2012-III/ 559

Dated: 30-05-2024

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Self Adhesive Sticker Papers in Sheets are determined as follows:-

2. **Background of the valuation issue:** Earlier, the Customs values of Self Adhesive Sticker Papers in Sheets were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1756/2023 dated 24-03-2023. However, different stakeholders approached the Directorate of Customs Valuation, Karachi for fresh determination of values of the impugned goods. As more than one year has passed and the prices of the subject goods have changed in the international market, this required re-determination of the values already circulated vide the afore-referred Valuation Ruling.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 18.04.2024. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

4. **Analysis / Exercise done to determine Customs Values:** The scrutiny of clearance data was carried out as well as analysis of the documents submitted by the stakeholders has also been conducted. This Directorate received documents – comprising of Exports Goods Declarations, invoices, Bills of Lading and containers numbers – which have indicated the actual / transaction values of the subject goods shipped from Indonesia to Pakistan. All these documents / shipment details (including containers' numbers) were compared / tallied with the relevant details declared in the import Goods Declarations in Pakistan. Both types of information / documents tallied with each other which indicated that the Lintec brand is being imported into Pakistan with name of "Livasta". Furthermore, QY Research Report on Self Adhesive Sticker Papers (2024) was also consulted. This database contains over 2 million industry reports containing inter alia price of the large varieties of the products and relies / consults 300 other databases. This large database duly provides the supplier-wise values / information of the different types of Self Adhesive Sticker Papers being imported to Pakistan. This Report also contains values of Self Adhesive Sticker Papers of different brands covered under the existing Valuation Ruling.



PLEASE CIRCULATE



*Mehmood ul Hasan Awan*  
05/6/2024

*Mehmood ul Hasan Awan*  
Mehmood ul Hasan Awan  
General Secretary  
Karachi Customs Agents Association

5. **Method (s) adopted to determine Customs values:** The Valuation methods specified in section 25 of the Customs Act, 1969, are duly applied in sequential order to arrive at the Customs value 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, QY Research Report on Self Adhesive Sticker Papers is also consulted in view of the proviso to Section 25A of Customs Act, 1969. As the actual / transaction values are duly contained in documents provided to this Directorate as well as the relevant QY Research Report for Self Adhesive Sticker Papers in terms of subsection (1) of Section 25 ibid, the same method is applied, read with sub-section (2) of Section 25 ibid to make necessary additions / adjustments, to arrive at the actual / determined values. Finally, the Customs Values of Self Adhesive Sticker Papers have been determined in terms of Sub-Section 1, read with the Sub-Section 2 of Section 25, and the proviso to Section 25(A)(1) of the Customs Act, 1969.

6. **Customs values of Self Adhesive Sticker Paper in Sheets - Self Adhesive Sticker Papers in Sheets, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:**

| S. No. | Description of Goods                  | PCT                    | Proposed PCT for WeBOC | Origin       | Brands           | Customs Values (C&F) in US\$ /kg |
|--------|---------------------------------------|------------------------|------------------------|--------------|------------------|----------------------------------|
| (1)    | (2)                                   | (3)                    | (4)                    | (5)          | (6)              | (7)                              |
| 1      | Self Adhesive Sticker Paper in Sheets | 4811.4100<br>4811.4990 | 4811.4100.1000         | Indonesia    | Veritec          | 2.10                             |
| 2      |                                       |                        | 4811.4100.1100         |              | Lintec / Livasta | 2.70                             |
|        |                                       |                        | 4811.4990.1100         |              |                  |                                  |
| 3      |                                       |                        | 4811.4100.1200         |              | Aqna             | 1.57                             |
|        |                                       |                        | 4811.4990.1200         |              |                  |                                  |
| 4      |                                       |                        | 4811.4100.1300         | Other Brands | 2.70             |                                  |
|        |                                       |                        | 4811.4990.1300         |              |                  |                                  |
| 5      |                                       |                        | 4811.4100.1400         | Thailand     | OJI              | 2.20                             |
|        |                                       |                        | 4811.4990.1400         |              | Other Brands     | 2.20                             |
| 6      |                                       |                        | 4811.4100.1500         | Europe       |                  |                                  |
|        |                                       |                        | 4811.4990.1500         |              |                  |                                  |
| 7      |                                       |                        | 4811.4100.1600         | Other Brand  | 2.40             |                                  |
|        |                                       |                        | 4811.4990.1600         |              |                  |                                  |
| 8      |                                       |                        | 4811.4100.1700         | China        | All Brands       | 1.50                             |
|        |                                       |                        | 4811.4990.1700         |              |                  |                                  |
| 9      |                                       |                        | 4811.4100.1800         |              |                  |                                  |
|        |                                       |                        | 4811.4990.1800         |              |                  |                                  |



7. 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.

8. **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 is



rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a review 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.

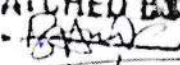
10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and 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.

11. *This Valuation Ruling supersedes the Valuation Ruling No.1756/2023 dated 24-03-2023.*

  
(Fayaz Rasool Makers)  
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, 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 Group, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.

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31/5/24