



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 (Appraisalment – West)/ 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 ONE SIDE COATED DUPLEX BOARD (GREY BACK/OTHER THAN GREY BACK) AND TWO SIDE COATED PACKAGING BOARD UNDER SECTION 25A READ WITH PROVISO TO SECTION 25A (1) OF THE CUSTOMS ACT, 1969**

(Publication Value Reference No. 05/2023)

C.No. Misc/01/Pub/DB/2023-III/0017.

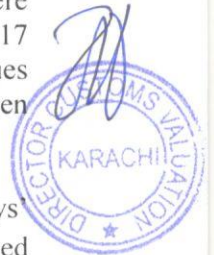
Dated: 03-01-2023

In exercise of the powers conferred under Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969, the Customs values of One Side Coated Duplex Board (Grey Back/other than Grey Back- 300 Gsm and above) and Two Side Coated Packaging Board (230 Gsm and above) 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.1191/2017 dated 06-07-2017. 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. **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, prices retrieved from the international publication, namely Asian Pulp & Paper Monitor (Risi Info) showing price trend of the subject goods in the international market, have been examined.

3. **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. However, the same was found inapplicable because of absence of necessary information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) ibid was examined for applicability to determine Customs values of subject goods. However, the same could not be relied upon since the evidences in the ninety (90) days' data are based on the erstwhile international market prices which have changed now. Subsequently, available data / information collected through international publication i.e. Asian Pulp & Paper Monitor (Risi Info) was thoroughly scrutinized and compared with the import data of the relevant period to determine Customs values. Finally, the values of One Side Coated Duplex Board (Grey Back/other than Grey Back- 300 Gsm



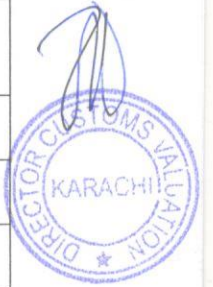
and above) and Two Side Coated Packaging Board (230 Gsm and above) have been determined in terms of Section 25 (6) read with Section 25(9) of the Customs Act, 1969.

4. **Customs values for One Side Coated Duplex Board (Grey Back/other than Grey Back-300 Gsm and above) and Two Side Coated Packaging Board (230 Gsm and above):** One Side Coated Duplex Board (Grey Back/other than Grey Back- 300 Gsm and above) and Two Side Coated Packaging Board (230 Gsm and above), hereinafter specified shall be assessed to duty / taxes at the following Customs values:-

Sr #	Description of Goods	Specification	PCT	Proposed PCT for WeBOC	Origin	Customs Values C&F (US\$/kg)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		
1	One Side Coated Duplex Board	Grey back in sheet 300 gsm & above	4810.9200 4810.9900	4810.9200.1000	China/ Hong Kong / Taiwan / Indonesia / Malaysia	0.54		
				4810.9900.1000				
				4810.9200.1100 4810.9900.1100			Korea	0.55
				4810.9200.1200 4810.9900.1200			Europe/ USA/ Canada	0.58
				4810.9200.1300 4810.9900.1300			Middle East	0.54
2	One Side Coated Duplex Board	Other than grey back in sheet 300 gsm & above	4810.9200 4810.9900	4810.9200.1500	China/ Taiwan	0.73		
				4810.9900.1500				
				4810.9200.1600 4810.9900.1600			Europe/ USA/ Canada	0.78
				4810.9200.1700 4810.9900.1700			Other Origins	0.77
				4810.9200.1800 4810.9900.1800			China/ Hong Kong	0.73
3	Two Side Coated Packaging Board	230 gsm & above (in sheets)	4810.9200 4810.9900	4810.9200.1900	Taiwan / Indonesia / Malaysia	0.70		
				4810.9900.1900				
				4810.9200.2000 4810.9900.2000			Korea	0.75
				4810.9200.2100 4810.9900.2100			Europe/ USA/ Canada	0.77
				4810.9200.2200 4810.9900.2200			Middle East	0.73
				4810.9200.2300 4810.9900.2300			Other Origins	0.77

**Note-1:** US\$ 25/PMT to be subtracted for assessable value of Reels.

**Note-2:** US\$ 20/PMT to be added in assessable value of One Side Coated Duplex Board Grey Back for less than 300 Gsm.





5. In cases, where declared values are higher than the so determined Customs values, 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.

6. **Validity of these Publication values:** 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.

7. **Revision of the determined Publication values:** In case of disagreement (with such Customs values) by any importer/exporter, the assessing officers shall give the reasons in writing and shall issue an Assessment Order which shall be appealable before the Collector (Appeals) under Section 193 of the Customs Act, 1969. Further, 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.

8. The Collectors of Customs may kindly ensure that the said determined values 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 Publication value are for the description and specification as mentioned in the table above of this Publication Value. PCT Codes are mentioned for illustrative purposes so that Publication 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.



(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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