



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 / 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 BLEACHED / UNBLEACHED KRAFT LINER BOARD AND PAPER UNDER SECTION 25A READ WITH PROVISIO TO SECTION 25A (1) OF THE CUSTOMS ACT, 1969**

(Publication Value Reference No. 06 / 2023)

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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 Bleached/Unbleached Kraft Liner Board and Paper are determined as follows:

**Background of the valuation issue:** Earlier, the Customs values of Bleached/Unbleached Kraft Liner Board and Paper were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1461/2020 dated 20-07-2020. 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 Bleached/Unbleached Kraft Liner Board and Paper have been determined in terms of Section 25 (6) read with Section 25(9) of the Customs Act, 1969.



4. **Customs values for Bleached/Unbleached Kraft Liner Board and Paper:**  
 Bleached/Unbleached Kraft Liner Board and Paper, 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 (US\$/kg)
(1)	(2)	(3)	(4)	(5)	(6)
1	Bleached White Kraft Liner Board	4804.1100 4804.1900	4804.1100.1000 4804.1900.1000	Portugal/Poland & Czech Republic	0.650
			4804.1100.1100 4804.1900.1100	Australia	0.670
			4804.1100.1200 4804.1900.1200	Sweden/Austria/ France/Germany/ Belgium/Finland	0.700
			4804.1100.1300 4804.1900.1300	UK/Ireland	0.710
			4804.1100.1400 4804.1900.1400	China	0.540
			4804.1100.1500 4804.1900.1500	USA/Canada	0.670
			4804.1100.1600 4804.1900.1600	UAE/Saudi Arabia	0.550
			4804.1100.1700 4804.1900.1700	Brazil	0.640
			4804.1100.1800 4804.1900.1800	Japan	0.720
			4804.1100.1900 4804.1900.1900	Others	0.650
			2	Bleached White Kraft Liner Paper	4804.1100 4804.1900
4804.1100.2100 4804.1900.2100	Australia	0.700			
4804.1100.2200 4804.1900.2200	Sweden/Austria/ France/Germany/ Belgium/Finland	0.740			
4804.1100.2300 4804.1900.2300	UK/Ireland	0.750			
4804.1100.2400 4804.1900.2400	China	0.570			
4804.1100.2500 4804.1900.2500	USA/Canada	0.710			
4804.1100.2600 4804.1900.2600	UAE/Saudi Arabia	0.580			
4804.1100.2700 4804.1900.2700	Brazil	0.670			
4804.1100.2800 4804.1900.2800	Japan	0.750			
4804.1100.2900 4804.1900.2900	Others	0.680			
			4804.1100.3000 4804.1900.3000	Portugal/Poland & Czech Republic	0.530
			4804.1100.3100 4804.1900.3100	Australia	0.540
			4804.1100.3200 4804.1900.3200	Sweden/Austria/ France/Germany/	0.550





3	Unbleached Brown Kraft Liner Board	4804.1100 4804.1900		Belgium/Finland				
			4804.1100.3300 4804.1900.3300	UK/Ireland	0.600			
			4804.1100.3400 4804.1900.3400	China	0.450			
			4804.1100.3500 4804.1900.3500	USA/Canada	0.550			
			4804.1100.3600 4804.1900.3600	UAE/Saudi Arabia	0.460			
			4804.1100.3700 4804.1900.3700	Brazil	0.540			
			4804.1100.3800 4804.1900.3800	Japan	0.620			
			4804.1100.3900 4804.1900.3900	Others	0.550			
			4	Unbleached Brown Kraft Liner Paper	4804.1100 4804.1900	4804.1100.4000 4804.1900.4000	Portugal/Poland & Czech Republic	0.580
						4804.1100.4100 4804.1900.4100	Australia	0.590
4804.1100.4200 4804.1900.4200	Sweden/Austria/ France/Germany/ Belgium/Finland	0.630						
4804.1100.4300 4804.1900.4300	UK/Ireland	0.640						
4804.1100.4400 4804.1900.4400	China	0.480						
4804.1100.4500 4804.1900.4500	USA/Canada	0.600						
4804.1100.4600 4804.1900.4600	UAE/Saudi Arabia	0.500						
4804.1100.4700 4804.1900.4700	Brazil	0.620						
4804.1100.4800 4804.1900.4800	Japan	0.660						
4804.1100.4900 4804.1900.4900	Others	0.590						



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 25-D 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, 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 Association (KCAA), Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.