



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement East / West / Port Muhammad Bin Qasim / Export (Karachi / Port Qasim) / JIAP, Karachi / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement / Preventive) / Gawadar / Gilgit-Baltistan.

Determination of Customs Values of Facial Tissue Paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 Kg) under Section 25-A of the Customs Act, 1969.

(VALUATION RULING NO. 1459/2020)

C. No. Misc/09/2013-III/

4062

Dated: 20-07-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Facial Tissue Paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 Kg) are determined as follows :-

Background of the valuation issue: Customs values of Facial Tissue Paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 Kg) were determined vide Valuation Ruling No. 1336/2018 dated 09-10-2018. As the ruling was old and values in the international market has been changed, therefore, an exercise was initiated to determine the customs values of aforementioned goods under Section 25A of the Customs Act, 1969.

3. Stakeholder's participation in determination of Customs values: Stakeholders' meeting was scheduled on 17-07-2019. The stakeholders were requested to furnish the following documents before or during the course of above said meeting;

- i. Invoices of imports during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.



iv. Copies of Sales Tax Invoices issued during last three months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. The meeting was attended by importers and local manufacturers. The importers requested that the prices of the subject commodity were downward in the international market whereas, the local manufacturer insisted that the prices are on higher side. The matter was discussed at length and the import evidences/invoices available on record were shown to importers. The requisitioned documents were however not submitted by the participants.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Facial Tissue Paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 Kg). Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. Identical / similar goods values methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of subject goods but the same could not exclusively relied on due to wide variation in declared values of subject goods. Thereafter market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted. Online prices were also obtained to corroborate the findings of market survey. Consequently, the customs values of the Uncoated Offset Paper for Writing, Printing and Photocopy of various types have determined under section 25(7) of the Customs Act, 1969.

6. **Customs values for Facial Tissue Paper (in boxes), Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (plastic packaging sheets / Rolls), Tissue Paper Jumbo Roll (above 30 Kg) - hereinafter specified shall be assessed to duty/taxes at the following values: -**

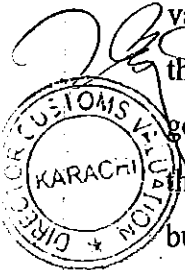


Table A:

S. No.	Description	PCT	Proposed PCT for WeBOC	Origin	Customs Value C&F (US\$/Kg)
1	Facial Tissue Paper (in boxes)	4818.1000 4818.2000	4818.1000.1000 4818.2000.1000	China	1.785
			4818.1000.1100 4818.2000.1100	Malaysia / Indonesia / Turkey / Egypt	2.040
			4818.1000.1200 4818.2000.1200	UAE	2.170
			4818.1000.1300 4818.2000.1300	Other	2.210
2	Toilet Tissue / Kitchen Tissue / Hand Towel / Napkin Tissue (Plastic Packaging sheets/ Rolls)	4818.1000 4818.2000	4818.1000.1400 4818.2000.1400	China	1.615
			4818.1000.1500 4818.2000.1500	Malaysia / Indonesia / Turkey / Egypt	1.785
			4818.1000.1600 4818.2000.1600	UAE	1.830
			4818.1000.1700 4818.2000.1700	Other	1.955

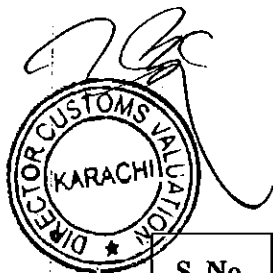


Table B:

S. No.	Description	PCT	Proposed PCT for WeBOC	Origin	Customs Value C&F (US\$/Kg)
1	Tissue Paper Jumbo Roll (above 30 Kg)	4803.0000	4803.0000.1000	China / Bangladesh	0.920
			4803.0000.1100	Indonesia / Malaysia / Thailand / Turkey / Egypt	0.970
			4803.0000.1200	UAE	0.970
			4803.0000.1300	Europe / USA / Canada	1.120

7. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined in this Ruling.

8. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

9. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately. Customs values determined the ruling are for the description and specification as mentioned in the table above of this Ruling. HS Codes are mentioned for illustrative purpose 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 certification 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 ruling supersedes Valuation Ruling No. 1336 /2018 dated 09-10-2018.*


(Shafique Ahmed Latki)
Director

Copy for information to: -

1. The Member (Customs, Operations), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Chief Collector of Customs, (Enforcement), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.

9. The Director General, Post Clearance Audit (PCA) & Internal Audit, Karachi.
10. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta / Peshawar/ Faisalabad.
13. The Director, Directorate General of Customs Valuation Custom House, Lahore.
14. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
15. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
17. The Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. The Karachi Customs Agents Group, Bohri Road, Karachi.
19. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.