

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

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

(VALUATION RULING NO. **1467** / 2020)

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

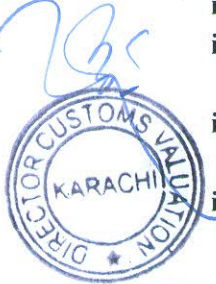
**15104**

Dated: **07** -09-2020

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

**2- Background of the valuation issue:** Customs values of Self Adhesive Sticker Paper in sheets were determined vide Valuation Ruling No.1334/2018 dated 09-10-2018. The prices in the international market were showing downward trend, as per various representations and documents submitted by importers, therefore, an exercise was initiated in this Directorate General to re-determine the customs values of aforementioned goods under Section 25A of the Customs Act, 1969.

**3- Stakeholders' participation in determination of Customs values:** Stakeholders' meeting was scheduled and held on 26-08-2020. The stakeholders were requested to furnish the following documents before or during the abovementioned meeting:

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- 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 items in question.
  - iv) Copies of Sales Tax Invoices issued during last three months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

**4-** The meeting was attended by the stakeholders including importers and representatives of All Pakistan Paper Merchants Association, Karachi. It was unanimous stance of the stakeholders that the price in the international market of the subject items have decreased substantially. A number of documents including LCs, contracts. etc. were provided to substantiate the said stance by importers. All Pakistan Paper Merchants Association also gave its input regarding values of various brands of paper and trends in values thereof. The association also gave suggestion / input regarding values which has been given consideration during current exercise. Some importers were of the opinion that ruling should not contain brand-wise values and, instead, country-wise values will be more appropriate. However, they could not satisfactorily reply as to what should be the basis of single value: the high end brand or low end one.

**5- Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were duly applied in their sequential order to arrive at customs values of Self Adhesive Sticker Paper in sheets. The transaction value method under Sub-Section (1) of Section 25 of the Customs Act, 1969 was found inapplicable due to wide variations of values displayed in the import data. Moreover, the importers did not provide substantial documents to establish the correct transaction value of the goods. Thereafter, Identical / similar goods value



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 the subject goods but the same could not be exclusively relied on. In the sequential order this office then resorted to conduct a market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969 and, accordingly, applied this Sub-Section to arrive at the assessable Customs values.

**6- Customs values for Self Adhesive Sticker Paper in sheets - hereinafter specified** shall be assessed to duty/taxes at the following minimum customs values mentioned at the following Table, respectively: -

Sr. No.	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Brands	Customs Values (C&F) in US\$/Kg
1	Self Adhesive Sticker Paper in Sheets	4811.4100 4811.4990	4811.4100.1000 4811.4990.1000	Indonesia	Veritec	1.950
2			4811.4100.1100 4811.4990.1100		Lintec	2.045
3			4811.4100.1200 4811.4990.1200		Other Brands	1.575
4			4811.4100.1300 4811.4990.1300	Thailand	OJI	2.100
5			4811.4100.1400 4811.4990.1400		Other Brands	2.150
6			4811.4100.1500 4811.4990.1500	Europe	Adestor	2.100
7			4811.4100.1600 4811.4990.1600		Other Brands	2.000
8			4811.4100.1700 4811.4990.1700	China	All Brands	1.525

**7-** In cases where declared / transaction values are higher than the Customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing officer shall apply those values in terms of Sub-Section 25(1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea 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 values 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, 7<sup>th</sup> 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 in the ruling are for the description and specification as mentioned in

the above table 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. 1334/2018, dated 09-10-2018.**

  
(Shafique Ahmad 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 & Facilitation), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement & Compliance), 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 & Compliance), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, PCA& Internal Audit, Karachi.
10. The Director General, IOCO, Karachi
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. The Webmaster, Federal Board of Revenue, Islamabad.
18. Guard File.