

No. Reg.Misc/06/2012-III/724

Dated: 25-06-2025

VALUATION RULING NO. 2004/2025

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.
3. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

Subject: **DETERMINATION OF CUSTOMS VALUE OF STICKER PAPER (NON-THERMAL) SEMI GLOSS IN REELS, SELF ADHESIVE STICKER PAPER (THERMAL / THERMAL TRANSFER) IN JUMBO OR MINI ROLL AND SELF-ADHESIVE STICKER PAPER IN SHEET UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1. Valuation Ruling	This ruling supersedes Valuation Ruling No. 1333/2018 and 1335/2018 dated 09.10.2018 and Publication Valuation Ruling No. 46/2024 dated 30.05.2024.
2. Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 03.06.2025.

Earlier, the Customs values of Sticker Paper (Non-Thermal) Semi Gloss in Reels, Self Adhesive Sticker Paper (Thermal/Thermal Transfer) in Jumbo or Mini Roll and Self-Adhesive Sticker Paper in Sheet were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1333/2018, 1335/2018 dated 09.10.2018 and Publication Valuation Ruling No. 46/2024 dated 30.05.2024. However, being aggrieved, stakeholders approached this Directorate General of Customs Valuation, Karachi and also filed a representation before Honourable Federal Tax Ombudsman with the contention that existing valuation rulings are more than one year old and should be revised in the light of current international market values. Accordingly, the Directorate initiated exercise for redetermination of values of the items covered under the aforementioned valuation and publication rulings. The hearing notices to relevant stakeholders were issued.

Stakeholders' participation in determination of Customs values:

Meeting was held on 03.06.2024 to discuss issues related to the valuation of subject goods. Stakeholders emphasized that the existing Valuation Ruling is over a year old and does not reflect current international trade prices. They asserted that the declared values are fair and consistent with actual transaction prices. Additionally, stakeholders recommended that a note be added to the Valuation Ruling, requiring importers to declare sheet/roll sizes and detailed specifications in the description column of the Goods Declaration to ensure accurate classification and assessment by customs authorities. It was also observed that the item covered under Valuation Rulings 1333/2018 and 1335/2018 were also similar, and thus a revised, consolidated Valuation Ruling covering all such goods would enhance clarity and simplify application at the time of assessment.

3. **Analysis / Exercise done to determine Customs Values:** The viewpoints of stakeholders were carefully analyzed, and a detailed examination of 90 days data was undertaken alongside a review of the documents submitted by importers. This comprehensive analysis produced a supplier-wise database containing values and specifications for various types of goods imported into Pakistan. The data offered credible insights into pricing patterns and product variations, revealing consistent and verifiable ratios across different product categories. Notably, the findings from this data contradicted several claims made by the importers regarding the accuracy and fairness of their declared values.

4. **Method(s) adopted to determine Customs values:** Valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values exhibited wide variation and did not correspond to international prices. The values of identical and similar goods as per sections 25 (5) & (6), ibid, were accordingly taken into consideration and analysed. As such, the customs values of Sticker Paper (Non-Thermal) Semi Gloss in Reels, Self Adhesive Sticker Paper (Thermal/Thermal Transfer) in Jumbo or Mini Roll and Self-Adhesive Sticker Paper in Sheet have been determined under Sub-Section (5) & (6) of Section 25 of the Customs Act 1969, which are as under: -

5. **Customs values for** Sticker Paper (Non-Thermal) Semi Gloss in Reels, Self Adhesive Sticker Paper (Thermal/Thermal Transfer) in Jumbo or Mini Roll and Self-Adhesive Sticker Paper in Sheet *hereinafter specified* shall be assessed to duty/taxes at the following minimum Customs values: -

S. No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$ Per Kg
1	2	3	4	5	6
1	Self Adhesive Sticker Paper (Non-thermal) Semi Gloss in Reels	4811.4100	4811.4100.1000	China	1.78
				Indonesia	1.85
				Malaysia	1.90
				Others	1.95

S. No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Brand	Customs Values (C&F) US\$ Per Kg
1	2	3	4	5	6	7
2	Self Adhesive Sticker Paper in Sheet	4811.4100	4811.4100.1100	Indonesia	Veritec	2.00
					Lintee / Livasta	2.60
					Aqna	1.52
				Thailand	Other	2.60
					OJI	2.12
				Europe	Other	2.10
					Adestor	2.32
					Other	2.32
				China	All Brands	1.37



S. No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$ Per Kg
1	2	3	4	5	6
3	Self Adhesive Sticker Paper (Thermal/Thermal Transfer) in Jumbo Roll	4811.4900	4811.4900.1000	China	2.37
				Indonesia	2.76
				Malaysia	2.53
				Europe	2.86
				Other	2.94
4	Self Adhesive Sticker Paper (Thermal/Thermal Transfer) in Mini Roll	4811.4900	4811.4900.1100	China	2.51
				Indonesia	2.91
				Malaysia	2.68
				Europe	2.99
				Other	3.10

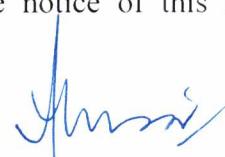
Note: The concerned Collectorate should ensure the paper type and mode of packing, whether semi-gloss and / or in sheets or reels is clearly specified to ensure application of correct value.

6. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. In cases, where transactional values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

7. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

8. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

9. The Collectorate of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.



(Azhar Hussain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorate / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

- 1) The Member Customs (Operations), F.B.R., Islamabad.

- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar / Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.