

No. Misc/07/Pub/DB/2023-III /796

Dated: 22 -07-2025

VALUATION RULING NO. 2014 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 ONE SIDE COATED DUPLEX BOARD (GREY BACK) AND TWO SIDE COATED PACKAGING BOARD UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1800 dated 12.09.2023
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 04.06.2025.

Earlier, the Customs values of One Side Coated Duplex Board (Grey Back) and Two Side Coated Packaging Board were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1800 dated 12.08.2023. However, being aggrieved, the stakeholders approached to this Directorate General of Customs Valuation, Karachi for redetermination of value in accordance with international market trends.

2. **Stakeholders' participation in determination of Customs values:** A meeting was held on 04.06.2024 to discuss issues related to the valuation of the subject goods. During the meeting, stakeholders emphasized that the existing Valuation Ruling is over a year old and no longer reflects the prevailing international trade prices. They further contended that the imposition of anti-dumping duties has adversely affected their competitiveness in the local market. Additionally, it was highlighted that local manufacturers are unable to produce the required quality and have consistently failed to meet the necessary product specifications.

3. **Analysis / Exercise done to determine Customs Values:** The viewpoints of stakeholders were thoroughly examined in conjunction with the documents submitted by importers to support their claims. A comprehensive analysis was carried out including 90 days' data and international prices.

4. **Method(s) adopted to determine Customs values:** Valuation methods provided in Section 25 of the Act, were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25(2) were not available to arrive at the correct transaction value. Identical goods value method provided in Sub-Sections (5) ibid was examined and considered for applicability to determine Customs value of subject goods. The data provided some references, however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities and quantities of



commercial level etc. In line with sequential methods, next method of similar goods under Section 25(6) of the Act was considered. Keeping all the factors in view and after carefully analyzing all the available information from different sources, the Customs values of subject items were determined under Sub-section (6) of Section 25 of the Customs Act, 1969.

5. Customs values for One Side Coated Duplex Board (Grey and Other than Grey Back) and Two Side Coated Packaging Board *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\$/Kg)
1	2	3	3	5	6
1	One Side Coated Duplex Board (Grey back in Sheet) 300 Gsm & above	4810.9290 4810.9900	4810.9290.1000 4810.9900.1000	China / Hong Kong / Taiwan / Indonesia / Malaysia	0.580
				Korea	0.610
				Europe / USA / Canada	0.640
				Middle East	0.580
				Other	0.600
2	One Side Coated Duplex Board (Other than Grey back in sheet) 300 Gsm & above	4810.9290 4810.9900	4810.9290.1100 4810.9900.1100	China / Taiwan	0.650
				Europe / USA / Canada	0.700
				Other	0.690
3	Two Side Coated Packaging Board (in Sheet) 230 Gsm & above	4810.9290 4810.9900	4810.9290.1200 4810.9900.1200	China / Hong Kong	0.610
				Taiwan / Indonesia / Malaysia	0.575
				Korea	0.670
				Europe / USA / Canada	0.690
				Middle East	0.650
				Other	0.690
<p>Note: 1) US\$ 20/MT to be subtracted for assessable value of the goods in Reels. 2) US\$ 20/MT to be added in assessable value of items mentioned at S. No. 1 & 2 for less than 300 Gsm. 3) US\$ 20/MT to be added in assessable value of items mentioned at S. No. 3 for less than 230 Gsm.</p>					

6. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. In cases, where declared 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 Husain 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.