



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI



No. Misc/26/2010-III/1150

Dated: 28 -11-2025

VALUATION RULING NO. 2027 /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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

Subject: **DETERMINATION OF CUSTOMS VALUE OF UNCOATED OFFSET PAPER FOR WRITING, PRINTING AND PHOTOCOPY UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1802/2023 dated 12.09.2023.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 17.07.2025.

Background: The Customs values of Uncoated Offset Paper for Writing, Printing and Photocopy were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1802/2023 dated 12.09.2023. Various stakeholders approached to this Directorate General of Customs Valuation, Karachi with the request that existing valuation ruling is more than two years 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 and extensive discussion consultation was carried with stakeholders.

2. **Stakeholders' participation in determination of Customs values:** A meeting was conducted to discuss issues related to the valuation of the subject goods. The stakeholders emphasized that the existing valuation ruling, being over a two years old, does not reflect prevailing international trade prices. All Pakistan Paper Merchants Association, vide its letter, contended that international prices for wood-free and photocopy paper have significantly decreased. They further asserted that the declared values are fair and consistent with actual transaction prices.

3. **Analysis / Exercise done to determine Customs Values:** The viewpoints of the stakeholders were carefully analyzed, and a detailed examination of import data for the preceding 90 days' was undertaken, in conjunction with a review of the documentary evidence submitted by importers. This comprehensive assessment facilitated the development of a supplier-wise database, incorporating transaction values along with detailed specifications of goods imported into Pakistan. The database provided credible insights into prevailing pricing patterns and product variations, enabling a clear understanding of market dynamics. The analysis further revealed consistent and verifiable ratios across various product categories; however, it also demonstrated that several assertions made by the importers regarding the accuracy and fairness of their declared values were



not substantiated by the evidence. The relevant data, was duly shared with the concerned stakeholders to ensure transparency in the valuation process and to provide all parties with an opportunity to examine the basis upon which the proposed customs values were being considered. The stakeholders were invited to submit their feedback, furnish additional evidence, or seek any clarification deemed necessary in relation to the shared data. Furthermore, prices published in reputable international bulletins i.e. RISI were consulted to corroborate market trends and assist in the determination of fair and equitable customs values in accordance with the provisions of the Customs Act, 1969.

4. **Method(s) adopted to determine Customs values:** Valuation methods prescribed under Section 25 of the Customs Act, 1969, were applied sequentially in accordance with legal provisions. Initially, the transaction value method under sub-section (1) was considered; however, it was found inapplicable due to differences of values with significant variations in the declared values, which did not reflect the prices published in international publication. Furthermore, the requisite documentary evidence, as required under sub-section (2), was either incomplete or inconsistent, rendering this method unreliable. Subsequently, the methods based on identical and similar goods, as provided under sub-sections (5) & (6) was examined. Although certain import data of goods, it could not be solely relied upon due to differences in quality and inadequate supporting documentation. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was conducted; however, it does not yield conclusive results due to abnormal fluctuations in prices arising from variations in specifications and other related factors. Computed value method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods, because the manufacturing cost of originating countries are not available. The international price publication, i.e. RISI, has also been consulted. Finally, market information obtained from surveys, credible online sources, and international publication prices were gathered, analyzed, and utilized. Based on this comprehensive evaluation, the customs values of the subject goods have been determined under sub-section (9) read with sub-section (6) of Section 25 of the Customs Act, 1969. This methodology ensures that the determination of customs values is fair, transparent, and fully compliant with the law, while reflecting prevailing international market trends and consistent valuation principles.

5. **Customs values for Uncoated Offset Paper for Writing, Printing and Photocopy** *hereinafter specified* shall be assessed to duty/taxes at the following minimum Customs values:-

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
1	2	3	4	5	6
1	Un-Coated Offset Paper for Writing, Printing and Photocopying and Others	4802.5510	4802.5510.1000	China	0.78
		4802.5520	4802.5520.1000		
		4802.5530	4802.5530.1000		
		4802.5540	4802.5540.1000		
		4802.5590	4802.5590.1000		
		4802.5600	4802.5600.1000		
		4802.5700	4802.5700.1000		
		4802.6200	4802.6200.1000		
		4802.6990	4802.6990.1000		

2	Un-Coated Offset Paper for Writing, Printing and Photocopying and Others	4802.5510	4802.5510.1100	Indonesia	0.79
		4802.5520	4802.5520.1100		
		4802.5530	4802.5530.1100		
		4802.5540	4802.5540.1100		
		4802.5590	4802.5590.1100		
		4802.5600	4802.5600.1100		
		4802.5700	4802.5700.1100		
		4802.6200	4802.6200.1100		
		4802.6990	4802.6990.1100		
3	Un-Coated Offset Paper for Writing, Printing and Photocopying and Others	4802.5510	4802.5510.1200	Japan	0.86
		4802.5520	4802.5520.1200		
		4802.5530	4802.5530.1200		
		4802.5540	4802.5540.1200		
		4802.5590	4802.5590.1200		
		4802.5600	4802.5600.1200		
		4802.5700	4802.5700.1200		
		4802.6200	4802.6200.1200		
		4802.6990	4802.6990.1200		
4	Un-Coated Offset Paper for Writing, Printing and Photocopying and Others	4802.5510	4802.5510.1300	Other Origin	0.85
		4802.5520	4802.5520.1300		
		4802.5530	4802.5530.1300		
		4802.5540	4802.5540.1300		
		4802.5590	4802.5590.1300		
		4802.5600	4802.5600.1300		
		4802.5700	4802.5700.1300		
		4802.6200	4802.6200.1300		
		4802.6990	4802.6990.1300		
5	Un-Coated Offset Paper for Writing, Printing, Photocopying and Others, (Other than AA Brand)	4802.5510	4802.5510.1400	Thailand	0.91
		4802.5520	4802.5520.1400		
		4802.5530	4802.5530.1400		
		4802.5540	4802.5540.1400		
		4802.5590	4802.5590.1400		
		4802.5600	4802.5600.1400		
		4802.5700	4802.5700.1400		
		4802.6200	4802.6200.1400		
		4802.6990	4802.6990.1400		
6	Un-Coated Offset Paper for Writing, Printing, Photocopying and Others (AA Brand)	4802.5510	4802.5510.1500	Thailand	1.19
		4802.5520	4802.5520.1500		
		4802.5530	4802.5530.1500		
		4802.5540	4802.5540.1500		
		4802.5590	4802.5590.1500		
		4802.5600	4802.5600.1500		
		4802.5700	4802.5700.1500		
		4802.6200	4802.6200.1500		
		4802.6990	4802.6990.1500		



7	Uncoated Offset Card weighing more than 150 Gsm	4802.5810	4802.5810.1000	China	0.850
		4802.5830	4802.5830.1000	Indonesia	0.850
		4802.5890	4802.5890.1000	Other Origin	0.870
8	Uncoated Paper and Paperboard weighing 150g/m ² or less/Cup Stock	4805.9110	4805.9110.1000	China	0.900
		4805.9110	4805.9110.1100	Indonesia	0.900
		4805.9110	4805.9110.1200	Other Origin	0.910
9	Uncoated Paper and Paperboard weighing more than 150g/m ² but less than 225g/m ² /Cup Stock	4805.9210	4805.9210.1000	China	0.910
		4805.9210	4805.9210.1100	Indonesia	0.910
		4805.9210	4805.9210.1200	Other Origin	0.920
10	Uncoated Paper and Paperboard weighing 225g/m ² or more/Cup Stock	4805.9310	4805.9310.1000	China	0.910
		4805.9310	4805.9310.1100	Indonesia	0.910
		4805.9310	4805.9310.1200	Other Origin	0.920
Note: US\$ 30/MT to be subtracted for assessable value of the above specified paper is imported in Reels.					

6. 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 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.