



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE  
KARACHI



No.Reg.Misc/06/2012-III/210

Dated: 17 -03-2026

**VALUATION RULING NO. 2053/2026**

- 1) This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 SELF ADHESIVE STICKER PAPER IN SHEET UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes 2 <sup>nd</sup> table of Para 5 regarding Self Adhesive sticker Paper in Sheet vide Valuation Ruling No. 2004/2025 dated 25.06.2025.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 22.01.2026.

Earlier, the Customs values of Self Adhesive Sticker Paper in Sheet were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 2004/2025 dated 25.06.2025. Various stakeholders filed an appeal before Director General under Section 25D of the Customs Act, 1969. The Directorate General vide its Order-in-Revision No. 48 of 2025 dated 19.09.2025 rescinded the subject valuation ruling and directed to the Directorate to re-determine the values according to Chinese brand and valuation methodology prescribed in the Section 25 of the Customs Act, 1969. Accordingly, the Directorate initiated exercise for redetermination of values in accordance with law.



2. **Stakeholders' participation in determination of Customs values:** During the meeting, stakeholders raised concerns that the determined customs values did not correspond with the prevailing international trade prices. They specifically highlighted that the import values of sticker paper in sheets from China have significantly declined over the last three months compared with the values prescribed in the earlier rescinded Valuation Ruling. Representatives of the Kantac and GSF brands of sticker paper contended that their brands should be incorporated into the Valuation Ruling, asserting that their declared import values are fair and genuine. They further requested that these declared values be accepted as transaction values in accordance with Section 25 of the Customs Act, 1969.

3. **Analysis / Exercise done to determine Customs Values:** The viewpoints expressed by stakeholders during consultations were carefully analyzed in light of the directives contained in the Order-in-Revision. In this regard, import data during the period from Dec. 2025 to March, 2026 thoroughly examined, along with the documents submitted by importers. A supplier-wise database was developed containing brand information, declared values, and specifications of the imported goods. The analysis provided reliable insights into

prevailing pricing patterns and product variations and revealed consistent ratios across different categories. Notably, the findings derived from this data contradicted several claims made by importers regarding the fairness and accuracy of their declared transaction values. Furthermore, Chinese brand-wise products were also examined through market inquiries and retail market analysis. In view of these findings, the customs values were determined on the basis of country of origin, brand wise and prevailing market indicators, in accordance with Section 25 of the Customs Act, 1969.

4. **Method(s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969 were applied in a strict sequential manner to ensure full legal compliance. Initially, the transaction value method under sub-section (1) was examined but found inapplicable due to the absence of information required under sub-section (2) of Section 25. The values of identical and similar goods under sub-sections (5) and (6) were then analyzed, with particular attention given to origins and brand-wise variations, and images of released consignments were also reviewed for clarity before any determination was made. Finally, after due consideration of all aspects, the customs values were determined under sub-section (5) & (6) of Section 25 of the Customs Act, 1969. This comprehensive evaluation ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

5. **Customs values for Self Adhesive Sticker Paper in Sheet hereinafter specified shall be assessed to duty/taxes at the following Customs values:-**

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
1	Self Adhesive Sticker Paper in Sheet	4811.4100	4811.4100.1000	Indonesia	Veritec	2.000
					Lintee / Livasta	2.400
					Aqna	1.550
					Other	2.400
				Thailand	All Brand	2.100
				Europe	Adestor	2.320
					Other	2.320
				China	Kantac / GSF	1.175
Other	1.250					

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 Collectorates 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, Collectorates / 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.