GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI
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No. Misc/06/2019-III/Dir-31 Dated: 01 -07-2026

VALUATION RULING NO.2099/ 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES OF THERMAL PAPER/FAX MACHINE PAPER IN ROLL UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

1	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 1767/2023, dated 17.04.2023.
2	Date of meetings with stakeholders	The meeting with relevant stakeholders was conducted on 22.05.2026.

Background of the Issue: Earlier, the Customs values of Thermal Paper/Fax Machine Paper in Rolls were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No. 1767/2023 dated 17.04.2023. However, the aforesaid Valuation Ruling had remained in force for more than three years and required revision in light of the prevailing international market prices of the subject goods. Accordingly, this Directorate undertook an exercise to re-determine the Customs values of the goods.

2. **Stakeholders' participation in determination of Customs values:** During meeting various stakeholders submitted that the values determined in the aforesaid Valuation Ruling were no longer reflected the prevailing international market prices. Accordingly, an exercise was initiated by this Directorate to determine afresh the values of the subject goods keeping in view current international trade prices, import data, and other relevant information available, in accordance with the applicable provisions of the Customs Act, 1969.

3. **Analysis/Exercise done to determine Customs Values:** The viewpoints expressed by stakeholders during consultations were carefully analyzed and 90 days import data 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 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 duly examined and applied in the statutory sequential order for determination of the Customs values of the subject goods. The transaction value method under sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to significant variations observed in the declared import values of the subject goods. Furthermore, the requisite information and documentary evidences were not available to establish a reliable transaction value. Accordingly, the identical goods value method provided under sub-section (5) of Section 25 was examined. However, due to variations in quality, specifications, quantities, and declarations, the available import data could not be considered sufficiently reliable for determining Customs values solely on that basis. The similar goods value method as provided under Section (6) of Section 25 of the Customs Act 1969 was examined in the instant case. Keeping all the factors in view and after carefully analyzing all the available information from different sources, the Customs values of subject items are determined under subsection (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 of Thermal Paper/Fax Machine Paper in Roll** – Thermal Paper/Fax Machine Paper in Roll hereinafter specified, shall be assessed to duty/taxes at theCustoms values as per the following table:

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US$ /kg
1	Thermal Paper in Roll length up to 500 meter. Width less than 210 mm.	4811.5910	4811.5910.1000	China	1.96
			4811.5910.1100	South Korea	2.00
			4811.5910.1200	Other Origins	2.05
2	Thermal Paper/Fax Paper in Roll (for Fax machines) Length upto 500 meter, Width less than 210 mm.	4811.5910	4811.5910.1300	China	1.75
			4811.5910.1400	South Korea	1.82
			4811.5910.1500	Other Origins	1.85
3	Thermal Paper/Fax Paper in Jumbo Roll Length exceeding 500 meters, of any width	4811.5910	4811.5910.1600	China	1.59
			4811.5910.1700	South Korea	1.63
			4811.5910.1800	Other Origins	1.67
Note: An amount of US$ 0.50 per kilogram shall be added to the aforesaid determined customs values incase of thermal paper is printed.					

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.

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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.

01/7/26

(Azhar Husain Merchant)
Director

<u>Copy for necessary action and implementation: -</u>

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ 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.

<u>Copy for information: -</u>

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) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
10) The Karachi Customs Agents Group, Bohri Road, Karachi.
11) The Webmaster, Federal Board of Revenue, Islamabad.
12) Guard File.