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

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C. No. Misc/07/Sub-Paper/2026-III/Dir-70. Dated: 10 -11-2026

VALUATION RULING NO. 2129 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Directorate General of Customs Valuation, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUE OF SUBLIMATION PAPER UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

Background of the Issue: The customs values of Sublimation Paper were not previously determined under Section 25A of the Customs Act, 1969. The scrutiny of import data revealed imports of substantial quantities with considerable variations in the declared/assessed values of the subject goods. In view of this, an exercise was initiated by this Directorate for determination of Customs values of Sublimation Paper under Section 25A of the Customs Act, 1969, for uniformity in assessment process.

Participation of the Stakeholders in the meeting: A meeting for determination of customs values of Sublimation Paper was held on 15.10.2026. The viewpoints of the participants were heard in detail, and they were requested to submit relevant documents in support of their contentions. However, no submissions were received; therefore, the available record was examined for the purpose of the valuation exercise.

3. Analysis/Exercise done to determine Customs Values: The import data was scrutinized with reference to declared/invoice unit values, assessed values, origins, quantity, description and relevant time period. Considerable variations were observed in the declared invoice values. Aberrant and non-comparable entries not representing the general commercial import trend were excluded, and the recent representative and comparable import data was considered for determination of Customs values of the subject goods.

4. Method(s) adopted to determine Customs values: Valuation methods specified in Section 25 of the Customs Act, 1969, were examined in sequential order. The transaction value method under Section 25(1) was examined; however, the same could not be solely relied upon due to considerable variation in declared invoice values and absence of complete and verifiable information required under Section 25(2). The identical and similar goods value methods under Sections 25(5) and 25(6) were thereafter examined. The available import data provided relevant value references; however, complete information required for strict application of these methods was not available. The deductive value method under Section 25(7) and computed value method under Section 25(8) were also examined; however, the requisite information for their strict application was not available. Accordingly, the Customs values have been determined under Section 25(9) read with Section 25(6) of the Customs Act, 1969, by applying the principles of the similar goods method with reasonable flexibility on the basis of recent representative import data.

5. Customs Values for Sublimation Paper: The subject goods shall be assessed to duty/taxes at the following Customs Values:

Sr. No.	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values C&F (US$/Kg)
1	Sublimation Paper	4809.9000	4809.9000.1000	China / South Korea	2.05
2			4809.9000.1100	Other Origins	2.47

6. In cases where the declared values or values in the invoice retrieved from the consignment, as the case may be, are higher than the Customs values determined in this Valuation Ruling, assessment shall be made at the higher values in terms of Section 25(1) 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 assessment of value.

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

9. The Collectorates of Customs shall ensure implementation of this Valuation Ruling. In case of any anomaly, the same may be brought to the notice of this Directorate immediately.

(Tahir Abbas)
Director

Copy for necessary action and implementation:
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.

Copy for information:
1) The Member Customs (Operations/Policy), F.B.R., Islamabad.
2) The Director General, Directorate General of 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 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 Chairman, All Pakistan Customs Agents Association (APCAA), Karachi.
10) The Chairman, Karachi Custom Agents Association, Karachi.
11) The Karachi Customs Agents Group, Bohri Road, Karachi.
12) The Webmaster, Federal Board of Revenue, Islamabad.
13) Guard File.

