



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Export (Karachi/Port Qasim)/Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan, Directorate General of Transit Trade, Karachi.

DETERMINATION OF CUSTOMS VALUE OF FRESH DATES UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO//33/2017)

No. Misc/03/2011-I

11094

Dated: April 18th, 2017

In exercise of powers conferred under Section 25-A of Customs Act, 1969, Customs values of Fresh Dates are determined as follows: -

2. **Background of the Valuation Issue:** Customs values of Dates of various types from different origins were determined vide Valuation Ruling No. 1014/2017 dated 17-01-2017. Some importers/stakeholders agitated the values before the Director General Customs Valuation under section 25-D of the Customs Act, 1969. The Director General Customs Valuation vide Order-In-Revision No. 324/2017 dated 07-04-2017 remanded the matter back to the Director to extent of Zahidi dates only. Therefore a fresh exercise was initiated to re-determine the values of Fresh Dates.

3. **Stakeholders' Participation in Determination of Customs Values:** A meeting for the determination of customs values of Zahidi Dates with stakeholders was held on 18-04-2017 which was duly attended by all the stakeholders, however, the representative of MCC, Quetta, and the Chambers of Commerce and Industry Quetta and Chaman could not attend the meeting despite being invited to the same for their valuable input. The representative from All Pakistan Dry Fruit Importers and Exporters Association, Quetta attended the meeting. The representatives from MCC Appraisement West shared their market inquiry and contributed to the working of this Directorate. All the stakeholders strongly contended and requested that the said Valuation Ruling may be reviewed in light of prevailing international and local market prices and further contended that the market surveys may be conducted from wholesale markets. The view point of all participants was heard in detail and considered to arrive at customs value of subject goods. It was also highlighted that the goods under consideration are perishable items and therefore miscellaneous margins may be adjusted while applying the deductive method of section 25(7) of the Act. The contentions of all stakeholders were given due consideration.

4. **Method Adapted to Determine Customs Values:** Valuation methods provided in Section 25 of the Customs Act, 1969 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 the requisite information was not available as per law. Identical / similar goods value method provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to determine Customs value of subject goods, this data provided some references, however, it was found that the same cannot be solely relied upon



due to variation in the same. In line with the statutory sequential order of Section 25, this office then conducted a market inquiry using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969 yielded most of the reference values. Valuation method provided vide Section 25 (8) of Customs Act 1969, could not be applied as the allied expenses, at country of export were not available. Finally, clearance data, market information and international prices through the internet were examined thoroughly. All the information so gathered was analyzed for determination of Customs Value of the subject good. Consequently, section 25(9) of the Customs Act, 1969 was applied to arrive at assessable customs values of Fresh Dates.

5. **Customs Values for Fresh Dates:** Fresh Dates *hereinafter* specified shall be assessed to duty / taxes at the following Customs Values:-

S. No	Brand of Dates	H.S.Code Code	PCT for WEOC	Origin	Customs Values (C&F) USS/KG
(1)	(2)	(3)	(4)	(5)	(6)
1.	Zahidi	0804.1010	0804.1010.1000	Iran	0.20
				Iraq	0.19
2.	Muzafati	0804.1010	0804.1010.1100	Iran	0.35
3.	Rabbi	0804.1010	0804.1010.1200	Iran	0.36
4.	All Varieties/Types	0804.1010	0804.1010.1300	U.A.E	1.90
5.	Ajwa & Amber	0804.1010	0804.1010.1400	Saudi Arabia	6.00
6.	Other Varieties/Types	0804.1010	0804.1010.1500	Saudi Arabia	1.50
7.	<i>Note: The value added products of Fresh Dates such as filled with almond, honey and chocolates etc., will be assessed under Section 25 of Customs Act 1969, by clearance Collectorate.</i>				

6. These values are on C&F basis through ocean route. In case of import of Iran origin dates via land route through MCC Quetta, the Collectorate may like to assess the same after taking into account authentic and actual freight. In cases where declared/ transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the air freight while applying the Customs values determined in this Ruling.

7. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and



unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969. In case imported items are not specifically fall under any of above mentioned brands, the same may be assessed under Section 25-A, otherwise if appropriate the same may be referred to Directorate of Customs Valuation for necessary action at their end.

9. Revision of the value determined vide this Valuation Ruling: A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned herein. PCT Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officer. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

This ruling supersedes Valuation Ruling No.1014/2017, dated 17-01-2017.

(Dr. Wasif Ali Memon)
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting Valuation Ruling No. 1014/2017, dated 17-01-2017 from the system on the date of issue of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.