

GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

RULING U/S 25A NO. 305

No. Misc/06/2009-I / 768

Dated 24<sup>th</sup> March 2011

Note

- (i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.
- (ii) Review application against this valuation ruling may be filed before the Director General of Customs Valuation under section 25D of the Customs Act, 1969, within thirty days (30 days) from the date of determination of customs value under this ruling.

The Collector of Customs, Model Customs Collectorate (Appraisement/PaCCS / Port Qasim/ Préventive) Karachi/Lahore/Sambrial/Faisalabad/ Multan /Islamabad/ Hyderabad/Quetta /Peshawar/Export.

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF EURO CAKE  
(HSC- 1905.9000) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

Valuation of Euro Cake was determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No. 185 dated 31.10.2009. Since the said ruling was considerably old and needed updating as per current international prices, the same was taken up for fresh determination of customs values.

2. It was observed from the import data that the declared values were not being accepted in the presence of valuation ruling as referred to above. Therefore the data and valuation of goods in terms of section 25(1), (5) & (6) of the Customs Act, 1969, was not considerable. The issue was therefore taken up in the meetings held on 26.10.2010, 02.12.2010 & 22.12.2010, with the stakeholders. These were attended by the representative of importers & other stakeholders as well as Chairman Valuation Committee, FPCCI, Karachi. During meetings, the importers stressed that the price already fixed may be maintained for the reason that there was no significant change in international market. During discussions it was agreed that the values of imported goods may be verified through market enquiry as required under section 25(7) of the Customs Act, 1969, and the actual transactional prices as reflected in the relevant import data, by virtue of section 25(5) & (6) of the Customs Act, 1969, may also be taken into consideration for the determination of customs values. It was transpired from the findings of market enquiry, conducted under section 25(7) of the Customs Act, 1969, that there was only a slight price increase in the market. Having considered all the factors, following customs values have thus been determined as envisaged under section 25(7) of the Customs Act, 1969,





S.NO.	ORIGIN	PCT	DESCRIPTION	DETERMINED CUSTOMS VALUE U/S 25A
1	U.A.E (Dubai)	1905.9000	Euro-Cake Single Mini Roll 30 GM	US\$1.33/Kg
2	U.A.E (Dubai)	1905.9000	Euro Cake Pound Cake 323 GM	US\$1.10/Kg
3	U.A.E (Dubai)	1905.9000	Euro Cake Twin-Cake 38 GM	US\$1.16/Kg
4	U.A.E (Dubai)	1905.9000	Euro Cake Swiss Roll 300 GM	US\$1.23/Kg
5	U.A.E (Dubai)	1905.9000	Euro Cake Jumbo Roll 75 GM	US\$1.22/Kg
6	U.A.E (Dubai)	1905.9000	Euro Cake Mini Roll 135 GM	US\$1.18/Kg
7	U.A.E (Dubai)	1905.9000	Euro Cake Mini Roll 70 GM	US\$1.23/Kg
8	U.A.E (Dubai)	1905.9000	Euro Cake Mini Swiss Roll 23 GM	US\$1.38/Kg

3. Accordingly, these values are hereby determined under section 25-A of the Customs Act, 1969. All the Customs Collectorates are advised to finalize assessment on the values mentioned above. These values shall remain valid until revised. However, if the invoice value is higher than the value in this ruling, then such higher value shall be adopted for assessment purpose in terms of section 25 of the Customs Act, 1969.

  
(MUHAMMAD TABIR)  
DIRECTOR

Copy for information to:-

1. S.O. to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Islamabad.
7. The Directors of Intelligence Investigation, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Chairman Valuation Committee, Federation of Pakistan Chambers of Commerce & Industry (FPCC&I), Karachi.
10. Chairman Valuation Committee, Karachi Chamber of Commerce & Industry (KCC&I), Karachi.
11. Karachi Customs Agents Group (KCAAG), Bohri Road, Karachi
12. Guard File.