



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25A No. 37/

No. Misc/18/2010-I

Dated 27-08-2011

Notes:

- 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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

The Collectors of Customs, MCC (Appraisal, PaCCS / Port Qasim/ Preventive) Karachi / Lahore / Multan / Sambrial (Sialkot)/ Faisalabad / Islamabad / Hyderabad / Quetta / Peshawar.

Subject : DETERMINATION OF CUSTOMS VALUE OF WHEY POWDER UNDER SECTION 25A OF THE CUSTOMS ACT, 1969



Values of whey powder were determined earlier under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.278, dated 30-11-2010. Since the said ruling was considerably old and needed updation, as per current international prices, the same were taken up for fresh determination of values.

2. Meetings were held on 04-07-2011 and 21-07-2011, for the determination of the Customs values of imported goods, wherein representatives of stakeholders appeared and gave their inputs. Analysis of the customs import data showed that the declared prices were comparatively low in comparison to the prices prevailing in the local market. Whey powder's values in import data were found in the range of between US\$ 0.410/Kg to US\$ 0.61/Kg, from various sources, except that from France, which were considerably higher. The data of identical and similar goods, as envisaged under the provisions of Section 25(5) & 25(6) of the Customs Act, 1969, was found helpful in certain categories for value determination. Subsequently, the market survey as envisaged under section 25(7) ibid, was also conducted. Findings of the market enquiry indicated that the prices of imported whey powder were 15% higher than the earlier conducted local market prices. After considering the above factors, following Customs values have been determined in terms of sub section (5), (7) & (9) of the Section 25 of the Customs Act, 1969 :-

S.No. (1)	Description (2)	H.S.Code (3)	Origin (4)	Customs Values (5)
01.	Whey Powder	0404.1010	USA	US\$ 0.61/Kg
02.	Whey Powder	0404.1010	Uruguay Argentina	US\$ 0.59/Kg
03.	Whey Powder	0404.1010	Turkey	US\$ 0.57/Kg
04.	Whey Powder	0404.1010	Poland	US\$ 0.62/Kg
05.	Whey Powder	0404.1010	Iran	US\$ 0.57/Kg
06.	Whey Powder	0404.1010	Ukraine	US\$ 0.60/Kg
07.	Whey Powder	0404.1010	China	US\$ 0.53/Kg
08.	Whey Powder	0404.1010	Czech Republic	US\$ 0.67/Kg
09.	Whey Powder	0404.1010	Switzerland	US\$ 0.64/Kg
10.	Whey Powder	0404.1010	France	US\$ 1.54/Kg
11.	Whey Powder Deminerlized	0404.1010	France	US\$ 2.74/Kg
12.	Whey Powder Deminerlized	0404.1010	All Origins excluding France	US\$ 0.69/Kg

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

Muhammad Tahir
(MUHAMMAD TAHIR)
DIRECTOR

Copy for information to :-

1. S.A 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-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, 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), FPCC&I, Federation House, Karachi.
10. Chairman (Valuation Committee), KCC&I, Ajwan-e-Tijarat Road, Karachi.
11. Karachi Customs Agents Group (KCAAG), Bohri Road, Karachi
12. Guard File.