

GOVERNMENT OF PAKISTAN DIRECTORATE GENERAL OF CUSTOMS VALUATION CUSTOM HOUSE KARACHI

RULING U/S 25A No. 456

No.Misc/18/2009-T

Dated 24-04-2012

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.

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 (Appraisement, PaCCS / Port Qasim/ Preventive)
Karachi / Lahore / Multan / Sambrial (Sialkot)/ Faisalabad / Islamabad / Hyderabad /
Quetta / Peshawar.

Subject: DETERMINATION OF CUSTOMS VALUE OF "SWEET CORN, CANNED PINEAPPLE & FRUIT COCKTAIL", UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

Customs Values of subject goods were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.254, dated 12-05-2010. Since the said ruling was considerably old and needed updating and revision as per current prices prevailing in the international market, the matter was taken up for fresh exercise.

2. Meetings were held on 16-02-2012, 13-03-2012 and 21-03-2012, to get input of stakeholders for the determination of the Customs values of imported goods. During the meeting, the importers stressed that the prices in the international market has come down due to the bumper crop of Pine Apple in the producing countries, therefore, the customs values may also be revised downward. In order to determine fair customs values, import data was checked which revealed wide variation in the declared prices, therefore the data of identical and similar goods as envisaged under the provisions of Section 25(5) and 25(6) of the Customs Act, 1969, was found unreliable for value determination. Consequently, a market enquiry was conducted and prices of subject goods were obtained, and worked out under deductive value method as envisaged under Section 25(7) of the Customs Act, 1969. After considering all factors, following customs values have been determined under Section 25(7) of the Customs Act, 1969: -

(1) (2) (3) (4) (5) (6) (7) 1) Upto 420gms Delmonte & Dole a) Cane packing b) Tetra Packing Thailand US\$ 0.63/Kg ii) Upto 2950 gms & Above Delmont & Dole Other Brands Delmont & Dole Other Brands US\$ 0.72/Kg Other Brands Thailand US\$ 0.49/Kg Other Brands Thailand US\$ 0.47/Kg	S.No.	Description	H.S.Code	· · Packing	Brand	Origin	Customs Value	
Dole	(1)	(2)	(3)			(6)		
Delmont	0.0 (2	Q ·	8	i) Upto 420gms				
Other Brands Delmont & Dole Other Brands Delmont & Dole Other Brands		tankat	Edit .	Delmoni E Dala	a) Cane packing		US\$ 0.71/Kg	
Other Brands a) Cane packing b) Tetra Packing US\$ 0.63/Kg US\$ 0.57/Kg ii) Upto 2950 gms & Above Other Brands Delmont & Dole Other Brands Other Bran	01.	anyala	al-4 e8	sid spitO sid sidO	b) Tetra Packing	Thailand	. US\$ 0.65/Kg	
b) Tetra Packing ii) Upro 2950 gms & Above Delmont & Dole US\$ 0.53/Kg US\$ 0.53/Kg US\$ 0.53/Kg US\$ 0.53/Kg US\$ 0.53/Kg US\$ 0.54/Kg Other Brands Philippines US\$ 0.64/Kg Other Brands		E .	0	a skietici	•. •			
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Other Brands Other Brands Delmont & Dole Other Brands			els.	NoC 34 sulf to StO	b) Tetra Packing		US\$ 0.57/Kg	
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Other Brands Thailand US\$ 0.47/K Other Brands Indonesia US\$ 0.47/K Other Brands China US\$ 0.47/K i) Upto 439 Delmont & Dole Philippines Grams & Dole Philippines Other Brands US\$ 0.63/	la.	Pine A		jeser ,		lo 25 no hos?	US\$ 0.56/Kg .	
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i) Upto 439' Grams Other Brands US\$ 0.71/K US\$ 0.71/K US\$ 0.63/F					Other Brands	Indonesia	US\$ 0.47/Kg	
Grams & Dole Philippines Other Brands US\$ 0.634			. Die	ashi, sues villa p		China	. US\$ 0.477Kg	
Other Brands US\$ 0.634 ii) Upto 567 Delmont Philippines US\$ 0.684	A	G .	faire Hy routel , Steep		& Dole:	Philippines	US\$ 0.71/Kg	
ii) Upto 567 Delmont Philippines USS 0.68%		Slice	Jdi	ms Valuation, Kan	Other Brands	SHO SHE	J. IIIIM	
		roken	2008.2000	ii) Upto 567 Grams		Philippines	1	
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0.	13.	ldd	.8	o also en l'ou acisco			US\$ 0.47/Kg	
Other Brands Thailand US\$0.465/		Je A	Tanking and	STATE OF THE STATE	Other Brands	STATE OF THE PARTY	US\$0.465/Kg	
Other Brands Indonesia US\$ 0.465/		Pur	hand bear		Other Brands	· Indonesia .	US\$ 0.465/Kg	

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100	1.		1		1983/181	Other Brands	China	US\$ 0.465/Kg
· (i).			0		iii) Upto 836 Grams	Delmont & Dole	Philippines	· US\$ 0.67/Kg
	1 .				eleCi	Other Brands	1.	US\$ 0.60/Kg
MEGE	U .	• :		gai	iv) 3Kgs & Above	Delmont & Dole	Philippines .	US\$ 0.59/Kg.
V402	0 .		i		nethernal /2	Other Brands	1.	US\$ 0.54/Kg
					1 - 2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	Other Brands	Malaysia	US\$ 0.455/Kg
			1.			Other Brands	Thailand	US\$ 0.44/Kg
			1	th	Chier Brad	Other Brands	Indonesia	USS 0.44/Kg
35 0.63						Other Brands	China .	US\$ 0.44/Kg
1.0 23				0.11	i) Upto 439 Grams	Delmonte & Dole		US\$ 0.63/Kg
315.00		•				Other Brands		US\$ 0.54/Kg
04.	Cócktail		9200		ii) Upto 850 Grams excluding	: Delmonte & Dole	Philippines	US\$ 0.56/Kg
	Fruit C	• •	2008.9200	Ebp	(i) above	Other Brands		US\$ 0.47/Kg
	Ę.				iii) 2.9 Kgs & Above	Delmonte & Dole		US\$ 0.53/Kg
0.20			MS .		net nist)	Other Brands		YIGO O ASIT
		n and			7	· Other Draues		US\$ 0.45/Kg

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

AMER AHMAD 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 Director, WeBOC Project, 11th Floor, Custom House, Karachi.
- 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.
- 10. Chairman (Valuation Committee), ,FPCC&I, Federation House, Karachi.
- 11. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
- 12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
- 13. Guard File.