



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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RULING U/S 25A No. 456

No.Misc/18/2009-I

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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



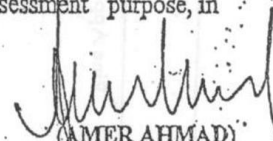
S.No.	Description	H.S.Code	Packing	Brand	Origin	Customs Value C&F
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01.	Sweet Corn	2005.8000	i) Upto 420gms.	Delmonte & Dole	Thailand	US\$ 0.71/Kg
				a) Cane packing		US\$ 0.65/Kg
				b) Tetra Packing		
				Other Brands		
			ii) Upto 2950 gms & Above	a) Cane packing		US\$ 0.63/Kg
				b) Tetra Packing		US\$ 0.57/Kg
				Delmont & Dole		US\$ 0.63/Kg
				Other Brands		US\$ 0.58/Kg
02.	Pine Apple (Full Slice)	2008.2000	i) Upto 567 Grams	Delmont & Dole	Philippines	US\$ 0.72/Kg
				Other Brands		US\$ 0.64/Kg
				Other Brands	Malaysia	US\$ 0.50/Kg
				Other Brands	Thailand	US\$ 0.49/Kg
				Other Brands	Indonesia	US\$ 0.49/Kg
				Other Brands	China	US\$ 0.49/Kg
			ii) 3 Kgs & Above	Delmont & Dole	Philippines	US\$ 0.62/Kg
				Other Brands		US\$ 0.56/Kg
				Other Brands	Malaysia	US\$ 0.48/Kg
				Other Brands	Thailand	US\$ 0.47/Kg
				Other Brands	Indonesia	US\$ 0.47/Kg
				Other Brands	China	US\$ 0.47/Kg
03.	Pine Apple (Broken Slice)	2008.2000	i) Upto 439 Grams	Delmont & Dole	Philippines	US\$ 0.71/Kg
				Other Brands		US\$ 0.63/Kg
			ii) Upto 567 Grams	Delmont & Dole	Philippines	US\$ 0.68/Kg
				Other Brands		US\$ 0.61/Kg
				Other Brands	Malaysia	US\$ 0.47/Kg
				Other Brands	Thailand	US\$ 0.465/Kg
				Other Brands	Indonesia	US\$ 0.465/Kg





				Other Brands	China	US\$ 0.465/Kg
			iii) Upto 836 Grams	Delmont & Dole	Philippines	US\$ 0.67/Kg
				Other Brands		US\$ 0.60/Kg
			iv) 3Kgs & Above	Delmont & Dole	Philippines	US\$ 0.59/Kg
				Other Brands		US\$ 0.54/Kg
				Other Brands	Malaysia	US\$ 0.455/Kg
				Other Brands	Thailand	US\$ 0.44/Kg
				Other Brands	Indonesia	US\$ 0.44/Kg
				Other Brands	China	US\$ 0.44/Kg
04.	Fruit Cocktail	2008.9200	i) Upto 439 Grams	Delmonte & Dole		US\$ 0.63/Kg
				Other Brands		US\$ 0.54/Kg
			ii) Upto 850 Grams excluding (i) above	Delmonte & Dole	Philippines	US\$ 0.56/Kg
				Other Brands		US\$ 0.47/Kg
			iii) 2.9 Kgs & Above	Delmonte & Dole		US\$ 0.53/Kg
				Other Brands		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, 11<sup>th</sup> Floor, Custom House, Karachi.
9. 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.