GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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To,

The Collectors of Customs, Model Customs Collectorates (Appraisement / PaCCS/Port Qasim /Preventive), Karachi / Lahore / Sambrial(Sialkot) /Faisalabad /Multan/Islamabad/ Hyderabad / Quetta / Peshawar/ Gawadar.

DETERMINATION OF CUSTOMS VALUE OF CHEESE UNDER SECTION 25-A OF CUSTOMS ACT, 1969

(VALUATION RULING NO.532 / 2013)

No.Misc/8/2012-I

Dated 07th January, 2013

In exercise of the powers conferred on him under Section 25A of the Customs Act, 1969, the customs values of Cheese for assessment of duty / taxes on the import of relevant goods are determined as follows.

1. **Description of the valuation issue -** Since the earlier customs values of Cheese were determined more than one year ago through Valuation Ruling No.347, dated 25-06-2011, re-determination of customs values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the customs values of these goods.

2. **Methodology adopted to determine customs values -** Valuation methods given in Section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue in hand in terms of Section 25A(1) of the Act. Transactional value method provided in Section 25 (1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25 (2) was not available. Identical / similar goods value methods provided in section 25(5) & (6) were examined for applicability to the valuation issue in the instant case. These methods furnished unreliable values and were not found applicable. Since the manufacturers' costs of producing the goods in question in the country of exportation were not available, Computed Value Method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. Therefore, Deductive Value Method was applied to arrive at customs values of Cheese.

3. **Evidence used to determine customs values -** Meetings were held with stakeholders to discuss the current international values of cheese in the export markets. The Deductive Value Method was employed and the evidence furnished by the application of this method was used to determine the following customs values of Cheese.

4. Customs values for Cheese - The Cheese of different brands *hereinafter specified* shall be assessed to duty / taxes at the following customs values : -

S.No	Description of goods	H. S Code	PCT for WeBOC	Origin	C&F Customs Values
(1)	(2)	(3)	(4)	(5)	(6)
	Cheese	0406.1010 0406.1090 0406.2000 0406.3000 0406.4000 0406.9000	0406.1010.1000 0406.1090.1000 0406.2000.1000 0406.3000.1000 0406.4000.1000 0406.9000.1000		
1	Cheese i) Kraft Cheese Original / White 240 gms	0406.1010 0406.1090 0406.2000 0406.3000 0406.4000 0406.9000	0406.1010.1100 0406.1090.1100 0406.2000.1100 0406.3000.1100 0406.4000.1100 0406.9000.1900	All origins	US $ 5.91/Kg
	ii) Kraft Cheese Original / White 500 gms				US $ 4.87/Kg
	iii) Kraft Cheddar Cheese Cans 200 gms				US $ 6.50/Kg
	iv) Cheese Slice / Cubes Happy Cow, President, Arla, LaBella, Three Cow, Al Marai, Teama,	0406.1010 0406.1090 0406.2000 0406.3000 0406.4000 0406.9000	0406.1010.1200 0406.1090.1200 0406.2000.1200 0406.3000.1200 0406.4000.1200 0406.9000.2900	All origins	US $ 1.85/Kg
	Cheese Slice Other Brands	0406.1010 0406.1090 0406.2000 0406.3000 0406.4000 0406.9000	0406.1010.1900 0406.1090.1900 0406.2000.1900 0406.3000.1900 0406.4000.1900 0406.9000.3900	All origin	US $ 1.95/Kg
	Cream Cheese	0406.1010 0406.1090 0406.2000 0406.3000 0406.4000 0406.9000	0406.1010.1300 0406.1090.1300 0406.2000.1300 0406.3000.1300 0406.4000.1300 0406.9000.4900	All origin	US $ 3.50/Kg
	Cheese in Bulk Packing 1 Kg & Above	0406.1010 0406.1090 0406.2000 0406.3000 0406.4000 0406.9000	0406.1010.1400 0406.1090.1400 0406.2000.1400 0406.3000.1400 0406.4000.1400 0406.9000.5900	All Origins	US $ 1.75/Kg

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	Cheese Other	0406.1010 0406.1090 0406.2000 0406.3000 0406.4000 0406.9000	0406.1010.2900 0406.1090.2900 0406.2000.2900 0406.3000.2900 0406.4000.2900 0406.9000.6900	All Origins	US $ 3.00/Kg

5. **Validity of this Valuation Ruling.** The customs values determined in this Ruling shall continue to be the applicable customs values for the aforementioned goods till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of Section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the ruling. ***In cases where declared values are more than the customs value determined in the ruling, the differential between air freight and sea freight, when taken into account, raises the customs values above those determined in this ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969.***

6. **Remedies against this Valuation Ruling.** The Customs Act, 1969 provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellant Tribunal under section 194-A (1) (e) of the Customs Act, 1969.

(DR.ZULFIQAR AHMED MALIK)
DIRECTOR

Copy for information to : -

(1) S.A TO Chairman, F.B.R., Islamabad.
(2) Member (Customs), F.B.R, Islamabad.
(3) Chief Collectors of Customs (South), Custom House, Karachi.
(4) Chief Collectors of Customs (North), Custom House, Islamabad.
(5) Director General, Intelligence and Investigation, Islamabad.
(6) Director General, Post Clearance Audit, Islamabad.
(7) Director General Internal Audit, (Customs), Islamabad.
(8) Director General, Customs Valuation, Custom House, Karachi.
(9) Directors, Intelligence & Investigation, Karachi / /Lahore / Islamabad.
(10) The Project Director Weboc, 11th Floor, Custom House, Karachi.
(11) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & Weboc database on the date of issue of this ruling.
(12) Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
(13) Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
(14) Karachi Customs Agents Group, Bohri Road, Karachi.
(15) Pakistan Customs Revenue Audit, 8th floor, Custom House, Karachi.
(16) Law Section, Customs Valuation, Custom House, Karachi.
(17) Guard File.

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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To,

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

DETERMINATION OF CUSTOMS VALUES OF CHEESE UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(CORRIGENDUM TO VALUATION RULING NO.532/2013)

No. Misc/08/2012-I

Dated: 16th August, 2013

In exercise of the powers conferred under section 25-A Customs Act, 1969, the following amendment is made in Valuation Ruling No.532/2013 dated 07-01-2013 : -

S.No.	Description of goods	H. S. Code	PCT for WeBOC	Origin	C&F Customs Values
(1)	(2)	(3)	(4)	(5)	(6)
1	Cream Cheese	0406.1010	0406.1010.1300	All origins	US $ 2.00/Kg
		0406.1090	0406.1090.1300		
		0406.2000	0406.2000.1300		
		0406.3000	0406.3000.1300		
		0406.4000	0406.4000.1300		
		0406.9000	0406.9000.4900		

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	Cheese in Packing of 500 grams to 999 grams.	0406.1010 0406.1090 0406.2000 0406.3000 0406.4000 0406.9000	0406.1010.1600 0406.1090.1600 0406.2000.1600 0406.3000.1600 0406.4000.1600 0406.9000.1600	All origins	US $1.90/Kg

Suraiya Ahmed Butt
Director

Copy for information to : -

1. S.A TO Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R, Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director WeBOC, 11th Floor, Custom House, Karachi.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & Weboc database on the date of issue of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.

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