



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 (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/  
Quetta / Peshawar/ Gawadar.

**DETERMINATION OF CUSTOMS VALUE OF FROZEN PANGASIOUS  
FILLET FISH UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO:544 /2013)**

No.Misc/03/2013-I

Dated: 15<sup>th</sup> March, 2013

In exercise of the powers conferred under section 25A of the Customs Act, 1969, customs values of Frozen Pangasius Fillet Fish are determined as follows: -

1. Description of the valuation issue - A reference was received from MCC, PaCCS, Karachi, for the determination of customs value of Frozen Pangasius Fillet Fish so far not covered under any valuation ruling. This prompted an exercise to determine the customs value of the goods.
2. Methodology adopted to determine customs value - 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 the customs value of the Frozen Pangasius Fillet Fish.
3. Evidence used to determine customs value - Meetings were held with stakeholders to discuss the current international values of Frozen Pangasius Fillet Fish 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 value of the Frozen Pangasius Fillet Fish.
4. Customs value for Frozen Pangasius Fillet Fish - Frozen Pangasius Fillet Fish *hereinafter specified* shall be assessed to duty/ taxes at the following customs value: -

S.No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value (US\$ per Kg)
(1)	(2)	(3)	(4)	(5)	(6)
		0303.3900	0303.3900.1000		
1.	Frozen Pangasius Fillet Fish	0303.3900	0303.3900.1010	Vietnam	1.56

5. **Validity of this Valuation Ruling** - The customs value determined in this Ruling shall continue to be the applicable customs value 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 value determined in the ruling. *In cases where declared values are more than the customs value determined in the ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969. Moreover, in case of consignments imported by air, if 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, 7<sup>th</sup> 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.

(Muhammad Javed Ghani)  
Director

Copy for information to :-

- (1) S.A TO Chairman, F.B.R., Islamabad.
- (2) Member (Customs), F.B.R, Islamabad.
- (3) Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
- (4) Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
- (5) Chief Collector of Customs (Central), Lahore.
- (6) Chief Collector of Customs (North), Islamabad.
- (7) Director General, Intelligence and Investigation, Islamabad.
- (8) Director General, Post Clearance Audit, Islamabad.
- (9) Director General Internal Audit, (Customs), Islamabad.
- (10) Director General, Customs Valuation, Custom House, Karachi.
- (11) Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- (12) The Project Director WeBOC, 11<sup>th</sup> 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, 8<sup>th</sup> Floor, Custom House, Karachi.
- (17) Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
- (18) Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
- (19) Karachi Customs Agents Group, Bohri Road, Karachi.
- (20) Guard File