



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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/ Gilgit-Baltistan.

DETERMINATION OF CUSTOMS VALUE OF INSTANT DRY YEAST
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.548 / 2013)

No.Misc/05/2009-I

Dated: 19th April, 2013

In exercise of the powers conferred under section 25A of the Customs Act, 1969, customs values of Instant Dry Yeast are determined as follows :-

1. **Background of the valuation issue -** The earlier customs values of instant dry yeast were determined through Valuation Ruling No.476, dated 17-10-2012. Re-determination of customs values of these goods was deemed necessary in the light of the Order-In-Review No.314/2013, dated 22-03-2013, passed by the Director General Valuation, Karachi. 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 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 reliable and consistent values for China and France origins goods. Local market enquiry was also conducted in terms of section 25(7) of the Customs Act, 1969. 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, Fall Back Value Method under section 25(9) of the Customs Act, 1969, was applied to arrive at the customs values.
3. **Stakeholders participation in determination of customs values -** Meetings were held with stakeholders to discuss the current international values of instant dry yeast in the international export markets. The evidence available in data and results of market enquiry were shared with the participants. Referring to Order-In-Review dated 22-03-2013, the participants requested to determine the values of France origin goods in Euro as done in a previous ruling dated 22-03-2011. They also requested for separate determination of values for bulk packing. The contentions of participants were duly considered.
4. **Customs values for Instant Dry Yeast -** Instant Dry Yeast, *hereinafter, specified* shall be assessed to duty/ taxes at the following customs values :-



S.No.	Description of Goods	Specification	PCT Code.	Proposed PCT for WeBOC	Origin	Customs Values (US\$ per Kg)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01..	Instant Dry Yeast	500 gms x 20 packets per CTN	2102.1000	2102.1000.1010	China	US\$ 2.45/Kg
				2102.1000.1020	France	Euro 2.14/Kg
				2102.1000.1030	Turkey	US\$ 2.20/Kg
				2102.1000.1040	Other Origins Excluding Above	US\$ 2.80/Kg
	Bulk Packing 5 Kgs & Above		2102.1000	2102.1000.1050	China	US\$ 2.18/Kg
				2102.1000.1060	France	Euro 1.93/Kg
				2102.1000.1070	Turkey	US\$ 1.96/Kg
				2102.1000.1080	Other Origins Excluding above	US\$ 2.50/Kg

5. 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 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, 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.

(Muhammad Javed Ghani)
Director

Copy for information to :-

- (1) S.A TO Chairman, F.B.R., Islamabad.