



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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The Collectors of Customs, Model Customs Collectorate (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 SMALL CARDAMOM**  
**UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 598 / 2013)

No.Misc/19/2013-I

Dated: 24 October, 2013

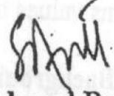
In exercise of the powers conferred under section 25A of the Customs Act, 1969, Customs values of Small Cardamoms are determined as follows :-

- Background of the issue:** It was brought to the notice of the Directorate General of Customs Valuation by field formations that Small Cardamoms were being imported at under invoiced values, causing loss of revenue to Government exchequer. This prompted an exercise to determine the fair Customs value for imported Small Cardamoms.
- Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied to address the valuation issue at hand. Transactional value method under Sub-Section (1) of Section 25 ibid was found inapplicable because of non availability of sufficient information. Identical/ similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 furnished unreliable values. Stakeholders were associated in the valuation exercise including Pakistan Kiryana Merchants Association and FPCCI. Independent market enquiry was also conducted, Public Ledger and Market Bulletin were also consulted. Consequently, Deductive value method under Sub-Section (7) of Section 25 of the Customs Act, 1969 read with Sub-Section (9) ibid was applied to arrive at the assessable Customs value.
- Stakeholders participation in determination of values:** Meetings were held with the stakeholders including Pakistan Kiryana Merchants Association and representative of FPCCI on 24-06-2013, 09-07-2013, 10-10-2013 and 24-10-2013 to obtain stakeholders views on valuation of Small Cardamoms. The results of market inquiry were shared with the stakeholders who consented with the value determined accordingly.
- Customs value for Small Cardamoms:** Small Cardamoms *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values :-



S.No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$ Per Kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Small Cardamoms	0908.3120	0908.3120.1100	India/ Guatemala	4.25

5. In cases where declared values are higher than the Customs value determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of this Valuation Ruling :** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of sub-section (1) or (3) of section 25 of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling :** A review petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling are applied by the concerned staff without fail

  
(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 (Appraisalment), 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, 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.