



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  
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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 BETEL NUTS**  
**UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.614 / 2013)

No.Misc/32/2013-I

Dated: November 29, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, customs values of Betel Nuts are determined as follows: -

- Background of the valuation issue:** MCC Appraisement (East) asked this Directorate General to determine the fair value of betel nuts of different origins. This prompted an exercise to determine the fair customs value of subject goods.
- Method adopted to determine Customs values:** The Valuation methods given in Section 25 of the Customs Act, 1969 were followed. The Transaction 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 ibid furnished unreliable values because of considerable variation in declared values. Stakeholders were associated in the valuation exercise including Pakistan Kiryana Merchants Association, KCCI and FPCCI. Independent market enquiry was also conducted. 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 customs values:** Meeting was held with the stakeholders including Pakistan Kiryana Merchants Association and representatives of KCCI and FPCCI on 25-11-2013 to discuss the valuation of Betel Nuts.
- Customs values of Betel Nuts:** Betel Nuts *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values:-

Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)
Betel Nuts	0802.8000	0802.8000.1000	Indonesia/ Malaysia	0.85
	0802.8000	0802.8000.1100	Thailand	1.10

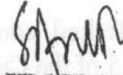


5. In cases where declared/ transaction values are higher than the customs value determined in this Ruling, the assessing officer shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into 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-Sections (1) or (3) of Section 25-A 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 Project, 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, Aiwana-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.