



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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 COFFEE IN RETAIL
PACKING UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.615 / 2013)

No. Misc/18/2013-I

Dated: November 29, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, customs values of Coffee in Retail Packing are determined as follows : -

1. **Background of the issue:** It was brought to the notice of Directorate General of Customs Valuation by field formations that Coffee in Retail Packing was being imported at under invoiced values, causing loss of revenue to Government exchequer. This prompted an exercise to determine the fair Customs values for imported Coffee in Retail Packing.
2. **Methodology adopted to determine Customs values:** 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 furnished unreliable values. Deductive value method under Sub-Section (7) read with Sub-Section (9) of Section 25 of the Customs Act, 1969, was applied. Model Customs Collectorate of Appraisement (East), Karachi also forwarded proposed values for Coffee in retail packing which is in conformity with the values worked out by this Directorate General.
3. **Stakeholders participation in determination of values:** Meetings were held with the stakeholders including representative of FPCCI on 17-06-2013, 08-07-2013, 10-10-2013 and 24-10-2013 to obtain stakeholders views on valuation of Coffee in Retail Packing.
4. **Customs values for Coffee in Retail Packing:** Coffee in Retail Packing *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values : -

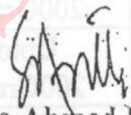


Description of Goods	Specification	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
Nescafe Matinal	Upto 200Gram	2101.1120	2101.1120.1000	All origins	10.00
	Above 200Gram	2101.1120	2101.1120.1100	All origins	8.00
Nescafe Classic	Upto 200Gram	2101.1120	2101.1120.1200	All origins	11.00
	Above 200Gram	2101.1120	2101.1120.1300	All origins	9.00
Nescafe Gold	Upto 200Gram	2101.1120	2101.1120.1400	All origins	15.00
	Above 200Gram	2101.1120	2101.1120.1500	All origins	13.00
Nescafe 3in 1	(Net content 480 gram)	2101.1120	2101.1120.1600	All origins	4.00
Maxwell House	Upto 200Gram	2101.1120	2101.1120.1700	All origins	11.00
	Above 200Gram	2101.1120	2101.1120.1800	All origins	9.00
Maxwell House Selection	Upto 200Gram	2101.1120	2101.1120.1900	All origins	15.00
	Above 200Gram	2101.1120	2101.1120.1900	All origins	13.00
Davidoff Café Coffee	Upto 200Gram	2101.1120	2101.1120.2000	All origins	20.00
	Above 200Gram	2101.1120	2101.1120.2000	All origins	18.00
Other Brands	Upto 200Gram	2101.1120	2101.1120.2100	All origins	7.00
	Above 200Gram	2101.1120	2101.1120.2100	All origins	5.00
	3 in 1	2101.1120	2101.1120.2100	All origins	3.00

- If other variants of Nescafe, Maxwell and Davidoff are imported, the values in table above are to be used as guideline and brand parity should be maintained.

5. In cases where declared / transaction 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, 7th 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, 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.