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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) / Por Qasim / Preventive, Karachi / Lahore ( Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad. Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES OF NATURAL AND ALKALIZED COCOA POWDER (H. S. CODE 1805.0000) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.619 / 2013)

No.Misc/03/2012-I

Dated: December 10, 2013

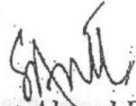
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Natural and Alkalized Cocoa Powder are determined as follows :-

- Background of the valuation issue:** Customs value of Natural & Alkalized Cocoa Powder was determined vide Valuation Ruling No.306/2011, dated 25-03-2011. In order to reflect the current international market prices, an exercise to re-determine the customs values of the subject goods was initiated.
- Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Sub Section (1) of Section 25 was found inapplicable because sufficient information was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability and some reference values were found. The subject goods are mostly used for industrial purpose therefore, Deductive value method in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969, could not be applied. Since the manufacturer's cost of producing the goods in question in the country of exportation was not available, Computed value method as provided in Sub-Section (8) of Section 25 of the Act could not be applied for valuation of the aforesaid goods. Consequently, Sub-Section (9) of Section 25 of the Customs Act, 1969, was applied to arrive at the customs values of subject goods.
- Stakeholders' participation in determination of values:** Meetings were held with stakeholders and representative of FPCC&I & KCC&I on 21-08-2013, 07-11-2013, 25-11-2013, 05-12-2013 and written contentions forwarded by them were scrutinized.
- Customs values for Natural & Alkalized Cocoa Powder :** Natural & Alkalized Cocoa Powder *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.	Cocoa Powder Natural	1805.0000	1805.0000.1000	Malaysia/	2.40
2.	Cocoa Powder Alkalized	1805.0000	1805.0000.1100	Indonesia/Singapore/Thailand	2.50
3.	Cocoa Powder Natural	1805.0000	1805.0000.1200	China	1.30
4.	Cocoa Powder Alkalized	1805.0000	1805.0000.1300		1.40

5. In cases where declared/ transaction values are higher than the customs values 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 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.
9. **This Ruling supersedes Valuation Ruling No.306/2011 dated 25-03-2011.**

  
 (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 (Appraisement), 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. Additional Director, Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting Valuation Ruling No.306/2012 dated 25-03-2011 from the system on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCCI, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8<sup>th</sup> Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. Guard File.