



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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 ALMOND
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 635/2014)

No. Misc/12/2013-I

Dated: January 27th, 2014.

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

- 1. Background of the issue-** After issuance of Valuation Ruling No.604, dated 04-11-2013, a reference was received from MCC Quetta, vide C.No. 1-Val(LVC)2010/4444 dated 03-01-2014 regarding valuation of almonds, whereby it was brought to the notice of this Directorate General that "there is a strong likelihood of shifting of bonafide import of Almonds to the smuggling regime if the Valuation Ruling No. 604/2013 dated 04-11-2013 is not amended or revised". In pursuance thereof, an exercise for redetermination of customs values of Almond was initiated.
- 2. Methodology 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. Transaction value method under Sub-section (1) of Section 25 ibid was found inapplicable. Identical/similar goods valuation method under section 25(5) & (6) of Customs Act, 1969, provided some reference values. Values provided by MCC Quetta vide letter C.No. 1-Val(LVC)2010/4444 dated 03-01-2014 were also taken into consideration which were in conformity with Pakistan Kiryana Merchants Association letter dated 16-01-2014. Consequently Section 25(9) ibid, was applied to arrive at the assessable Customs value.
- 3. Stakeholders participation in determination of values -** Meetings were convened on 13-01-2014, 16-01-2014 and 21-01-2014.M/s. Pakistan Kiryana Merchants Association, Chamber of Commerce & Industry, Quetta (Baluchistan), Importer and Exporter Association, alongwith members of FPCCI & KCC&I participated and gave their views regarding valuation of Almond in Shell and Almond Shelled.



4. **Customs values for Almond In Shell & Almond Shelled** - Almond In Shell & Almond Shelled *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 US\$
(1)	(2)	(3)	(4)	(5)	(6)
1.	Almond In Shell Soft Cover	0802.1100	0802.1100.1000	All Origins Excluding Iran & Afghanistan	US \$ 0.85/Kg
2.	Almond In Shell Soft Cover	0802.1100	0802.1100.1100	Iran Afghanistan	US \$ 0.72/Kg
3.	Almond In Shell Hard Cover	0802.1100	0802.1100.1200	All Origins Excluding Iran & Afghanistan	US \$ 0.60/Kg
4.	Almond In Shell Hard Cover	0802.1100	0802.1100.1300	Iran Afghanistan	US \$ 0.55/Kg
5.	Almond Shelled	0802.1200	0802.1200.1000	All Origins Excluding Iran & Afghanistan	US \$ 1.88/Kg
6.	Almond Shelled	0802.1200	0802.1200.1100	Iran Afghanistan	US \$ 1.60/Kg

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. **Revision of the value determined vide this Valuation Ruling:** A revision 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. *This Ruling supersedes Valuation Ruling No.604/2013 dated 04-11-2013.*

(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-FBR, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation-FBR, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director WeBOC, 11th Floor, Custom House, Karachi.
13. Additional Director, Customs Valuation (Camp Office), Lahore.
14. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & Weboc database and deleting the Valuation Ruling No.604/2013 dated 04-11-2013 on the date of issue of this ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation, 7th Floor, Custom House, Karachi/ MCC, Appraisalment, 1st Floor, Custom House, Karachi.
23. Guard File.