



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 CANNED MUSHROOM
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.639 / 2014)

No.Misc/01/2014-I

Dated: February 21, 2014


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

1. Background of the issue: Analysis of import data indicated that Canned Mushroom imported from different origins were being cleared at different Customs stations at very low values, causing loss of revenue to Government exchequer. This prompted an exercise to determine the Customs values for imported Canned Mushroom.
2. **Method 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 *ibid* 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 to arrive at the assessable Customs values.
3. **Stakeholders' participation in determination of Customs values:** Meetings were were fixed with stakeholders including representatives of FPCCI & KCCI on 04-02-2014 and 18-02-2014 to obtain stakeholders views on valuation of Canned Mushroom.
4. **Customs values for Canned Mushrooms:** Canned Mushroom *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\$
(1)	(2)	(3)	(4)	(5)	(6)
01.	Canned Mushroom	2003.1000 2003.9000	2003.1000.1000 2003.9000.1000	All origins	0.75/Kg

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 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 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. The Collectors of Customs may kindly ensure that the value given in the Ruling is applied by the concerned staff without fail. Any anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.


(Suraiya Ahmed Butt)
Director

Copy for information to :-

1. S.A to the 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.
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.