



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Valuation
Database
Letter
No. 74

No. Misc/22/2016-I/19809

Dated: November 10th, 2016

The Collectors of Customs,

Model Customs Collectorate, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Pascual Yogurt & Pascual Pudding.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Pascual Yogurt & Pascual Pudding falling under PCT headings 0403.1000 & 2106.9090 are being assessed at different values and certain transactions are on low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. On line prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Honey are as follows:-

| S No. | Description | PCT Heading | Origin | Customs Value US\$/ KG |
|-------|---|-------------|------------|------------------------|
| 1. | Pascual Non Fat yogurt (Various Flavors) | 0403.1000 | All origin | 1.90 |
| 2. | Pascual Low Fat yogurt (Various Flavors) | 0403.1000 | All origin | 1.95 |
| 3. | Pascual Thick & Creamy yogurt (Various Flavors) | 0403.1000 | All origin | 2.00 |
| 4. | Pascual Pudding (Various Flavors) | 2106.9090 | All origin | 2.50 |

3. These values are, however, for reference/guidance only for final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorate may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuring values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly.

(Ch. Rizwan Bashir Kalair)
Deputy Director (H.Q)

Copy to

1. Director General, Customs Valuation, Customs House, Karachi.
2. Director, Customs Valuation, Customs House, Karachi.
3. Additional Director Valuation, Customs House, Karachi.
4. Database Master File, Directorate General of Customs Valuation, Customs House, Karachi.

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