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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

RULING U/S 25-A NO. 288

No.Misc/20/2009-I

Dated 30-12-2010

Note :

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| i) | The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority. |
| ii) | Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty days from the date of determination of customs value under this ruling. |

SUBJECT : DETERMINATION OF CUSTOMS VALUE OF OLIVE OIL UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

Model Customs Collectorate, Custom House, Lahore requested for determination of value of Olive Oil since the same was being under invoiced. Exercise to determine Customs value of Olive Oil was initiated under Section 25A of the Customs Act, 1969.

2. Meetings with all stakeholders were held on 14-12-2009, 13-01-2010, 29-06-2010, 02-07-2010 and 25-11-2010, which were attended by the representatives of importers and other stakeholders. MIS / PACCS data of imports of Olive Oil was examined and it was observed that the subject goods were being imported in different packings ranging from 100ml to 4 liter approximately. Scrutiny of the import data reveals that the transaction values display an uneven trend and often carry insufficient / incomplete description. Therefore, reliance on transaction value of identical or similar goods as laid down under Section 25 (1), (5) & (6) of the Customs Act, 1969, could not be made.

3. During discussions held with representatives of importers / stakeholders, it was stated that the world prices of Olive Oil were being published in international publication 'The Public Ledger' which may be considered to formulate the basis of assessable value. Accordingly prices for bulk quoted in the "The Public Ledger" have been converted into prices for retail packing after addition of cost of packing @10% and freight @ US\$ 50/MT. Following average values of Olive Oil Pomace, Pure, and Virgin qualities have been worked



per Fall Back Method as envisaged under Section 25(9) of the Customs Act, 1969, as agreed by the stakeholders:-

Description of goods	H.S Code	Origin	Customs value (US\$ per piece retail packing)														
			100 ml	125 ml	175 ml	200 ml	250 ml	400 ml	500 ml	1000 ml	2000 ml	3000 ml	3500 ml	4000 ml	5000 ml	6000 ml	8000 ml
1. Olive Oil (Pomace)	1509 9000	All origin	0.22	0.29	0.39	0.44	0.56	0.89	1.12	2.14	4.29	6.43	7.50	8.18	10.2	12.27	16.36
2. Olive Oil (Pure)	1509 9000	All origin	0.30	0.37	0.52	0.60	0.75	1.20	1.50	2.86	3.09	8.59	10.02	10.90	13.6	16.36	21.81
3. Olive Oil (Extra Virgin / Virgin / Light)	1509 9000	All origin	0.36	0.45	0.62	0.71	0.905	1.43	1.80	3.43	6.87	10.30	12.02	13.089	16.3	19.63	26.17

4. The aforesaid values are determined under section 25A of the Customs Act, 1969, for implementation. All the clearance Collectorates are advised to ensure the assessment of the goods as per above determined values. However, if the declared / invoice value is higher the same shall be applied for assessment purpose. The above values shall remain valid until revised.

(MUHAMMAD IBRAHIM VIGHIO)
DIRECTOR

Distribution

1. The Collectors of Customs, Model Customs Collectorates Appraisement/ PaCCS/Port Qasim/Preventive), Karachi/ Lahore/Sambrial/Faisalabad/ Multan/Islamabad/ Hyderabad/ Quetta/ Peshawar.
2. S.A to Chairman, Federal Board of Revenue, Islamabad.
3. Member (Customs), Federal Board of Revenue, Islamabad.
4. Chief Collectors of Customs (North/South), Lahore/Karachi.
5. The Director General of Intelligence Investigation-FBR, Islamabad.
6. The Director General of Customs Valuation, Karachi.
7. The Director General of Post Clearance Audit, Karachi.
8. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
9. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
10. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.
11. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi
13. Guard File.