



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To

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

(VALUATION RULING NO.574 / 2013)

No. Misc/14/2013-I

Dated: 20th August, 2013

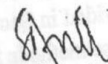
In exercise of the powers conferred under section 25A of the Customs Act, 1969, customs values of Ginger are determined as follows :-

- 1. Background of the valuation issue :** It was brought to the notice of Directorate General of Customs Valuation by Customs Collectorates that Ginger was being imported at under-invoiced values causing loss of revenue to government exchequer. Therefore, an exercise was conducted to determine the Customs value of the said product in terms of Section 25A of the Customs Act, 1969.
- 2. Method adopted to determine Customs values :** The Valuation methods provided in section 25 of the Customs Act, 1969, were followed. Transaction value method as laid down vide sub-section (1) of section 25 was found inapplicable due to non-availability of sufficient information required for determining the Customs value under the law. Transaction value of identical or similar goods as provided under sub-sections (5) & (6) could not be used due to substantial variation in declared values among various imported consignments. As the Customs value of subject goods could not be determined under sub-section (1), (5) & (6) using Transaction value, Identical goods or Similar goods value methods, therefore, Deductive method as provided under sub-section (7) of section 25 of the Customs Act, 1969, was applied to arrive at the assessable Customs values of subject goods.
- 3. Stakeholders' participation in determination of values :** Meetings were called to obtain stakeholders' views on valuation of Ginger. The representative of Pakistan Kiryana Merchants Association and importers attended the meetings. Results of the market inquiry were shared with the participants.
- 4. Customs values for Ginger :** Ginger *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\$ / Kg |
|-------|----------------------|------------------------|----------------------------------|-------------|--------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | Ginger | 0910.1100 | | | |
| 1. | Fresh Ginger | 0910.1100 | 0910.1100.1000 | All origins | 0.68 |
| 2. | Dry Ginger | 0910.1100 0910.1200 | 0910.1100.1100 0910.1200.1000 | All origins | 1.54 |

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 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 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.


Suraiya Ahmed Butt
Director

Copy 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, 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, 11th Floor, Custom House, Karachi.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.