

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorate, 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 SAUCES/SALAD DRESSINGS/
MAYONNAISE & MUSTARD (IN RETAIL PACKING AND IN BULK PACKING)
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.678 / 2014)

No.Misc/08/2014-I

Dated : July 2nd, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Sauces, Salad Dressings, Mayonnaise & Mustard are determined as follows :-


1. **Background of the valuation issue** : It was brought to the notice of Directorate General of Customs Valuation by field formations that Sauces, Salad Dressings, Mayonnaise & Mustard Sauces were being imported at underinvoiced values, causing loss of revenue to Government exchequer. This prompted an exercise to determine the fair Customs values for subject imported goods.
2. **Method adopted to determine Customs values** : The Valuation methods provided 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 as per law. 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 held with stakeholders including representatives of FPCCI & KCCI on 22-04-2014 and 29-04-2014, to obtain stakeholders views on valuation of Sauces, Salad Dressings, Mayonnaise & Mustard.
4. **Customs values of Sauces, Salad Dressings, Mayonnaise & Mustard** : Sauces Salad Dressings, Mayonnaise & Mustard *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) USS/KG
(1)	(2)	(3)	(4)	(5)	(6)
1.	Sauces of Brand Nando's, in retail packing	2103.1000 2103.2000 2103.9000	2103.1000.1000 2103.2000.1000 2103.9000.1000	All origins	2.20
2.	Sauces of Brands American Garden/ Sree/ Kikkoman, in retail packing	2103.1000 2103.2000 2103.9000	2103.1000.1200 2103.2000.1200 2103.9000.1200	All origins	1.70

3.	Sauces of Brands Heinz, Magic Time, Omaz, Mama Sita, Delicio, in retail packing	2103.1000 2103.2000 2103.9000	2103.1000.1300 2103.2000.1300 2103.9000.1300	All origins	1.50
4.	Sauces of Other Brands in retail packing	2103.1000 2103.2000 2103.9000	2103.1000.1400 2103.2000.1400 2103.9000.1400	All origins	1.50
5.	Salad Dressings/ Mayonnaise/ Mustard of Brand American Garden/Colman's/ French's), in retail packing	2103.1000 2103.2000 2103.9000	2103.1000.1500 2103.2000.1500 2103.9000.1500	All origins	1.80
6.	Salad Dressings/ Mayonnaise/ Mustard Of Brand Heinz, Magic Time, Omaz, Mama Sita, Delicio, in retail packing	2103.1000 2103.2000 2103.9000	2103.1000.1600 2103.2000.1600 2103.9000.1600	All origins	1.60
7.	Salad Dressings/ Mayonnaise/ Mustard Other Brands, in retail packing	2103.1000 2103.2000 2103.9000	2103.1000.1700 2103.2000.1700 2103.9000.1700	All origins	1.60
8.	Sauces /Salad Dressings/ Mayonnaise/ Mustard of Various Brands including French's, Regal, Angela Mia, Hunts, Awards Cuisine, Rosarita, Louis, Franks, Mchl, Lea & Perrins, La Choy, Primo Gusto, GFS, Catlin, Heubln, Knorr, Primo Gusto, Bulleye, Chirad, Trail Blazer, Mssmith) Brands in Bulk Packing (2Kg and Above)	2103.1000 2103.2000 2103.9000	2103.1000.1700 2103.2000.1700 2103.9000.1700	All origins	1.40

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-Section (1) or (3) of Section 25-A 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. The Collectors of Customs may kindly ensure that the value given in the Ruling for the given description of goods is applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately.


 (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 (Appraisement), 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, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Manj-e-Darya Road, Lahore.
- 10. Director General, Post Clearance Audit (PCA), Islamabad.
- 11. Director General Internal Audit, (Customs), Islamabad.
- 12. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
- 13. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
- 14. Director, Directorate of Customs Valuation (Camp Office), Lahore.
- 15. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling.
- 16. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 17. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 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, Appraisement, 151 floor, Custom House, Karachi.
- 23. Guard File.