GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraiserion (East / West) / Port
Muhammad Bin Qasim / Preventive, Karachi / Lahore (Appraiserion / Preventive) / Sambrial
(Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gwadar / Gilgit-
Baltistan.

DETERMINATION OF CUSTOMS VALUES OF HALAL CHICKEN MEAT (FROZEN)
(H.S.CODE NO. 0207.4500) UNDER SECTION 25-A OF THE
CUSTOMS ACT, 1969.

(VALEUATION RULING NO. 700/2014)

No. Misc/12/2014-1 / 17820 Dated: November 18, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs
values of Halal Chicken Meat (frozen) are determined as follows:

1. **Background of the valuation issue**: A reference No.3(36) S.Val/2014 dated 25-09-2014 was
received from Federal Board of Revenue enclosing therewith copy of a letter No.P34/CE/587
dated 10-09-2014 of M/s. Pakistan Poultry Association, Islamabad for determination of
Customs value of Imported Halal Chicken Meat (frozen) under Section 25A of the Customs
Act, 1969. Accordingly, an exercise to determine the customs values of the subject goods was
initiated.

2. **Method adopted to determine Customs values**: Valuation methods given in Section 25 of the
Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction
Value Method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because
required information under the law was not available. Identical and Similar Goods valuation methods
provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference
values but due to wide variations and suppressed declamations the same could not be relied upon. In the
sequential order this office then resorted to conduct a market inquiry in terms of Sub-Section (7) of
Section 25 of the Customs Act, 1969. Sub section (9) of Section 25 of the Customs Act, 1969
was however, applied to arrive at assessable customs values.

3. **Stakeholders' participation in determination of Customs values**: Meeting was held with
the stakeholders on 6-10-2014 and their written and verbal contentions were scrutinized.

4. **Customs values for Halal Chicken Meat (frozen)**: Halal Chicken Meat (frozen)
hereinafter specified shall be assessed to duty/ taxes at the following Customs values:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description of goods</th>
<th>PCT Code</th>
<th>Proposed PCT for WeBOC</th>
<th>Origin</th>
<th>Customs Values (C&amp;F) US$ per Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Skinless Whole Chicken (frozen)</td>
<td>0207.1200</td>
<td>0207.1200.1000</td>
<td>All origin</td>
<td>US$ 1.60 /Kg</td>
</tr>
<tr>
<td>02</td>
<td>Boneless Chicken Breast (frozen)</td>
<td>0207.1400</td>
<td>0207.1400.1000</td>
<td>All origin</td>
<td>US$ 2.65 /Kg</td>
</tr>
</tbody>
</table>
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 review 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 values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately.

Copy for information to:

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation, FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Main-Je-Darya Road, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta & Peshawar.
12. Project Director, WebOC, 11th Floor, Custom House, Karachi.
13. Director, Directorate of Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WebOC database on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCCI, Federation House, Clifton, 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. CIO, Customs Valuation, Custom House, Karachi.
22. Guard File.