



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF FRUIT JAM (H.S.CODE: 2007.1000, 2007.9100 and 2007.9900) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

(VALUATION RULING NO. 725 / 2015)

No. Misc/08/2015-I

Dated: April 16, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Fruit jam (2007.1000, 2007.9100 and 2007.9900) are determined as follows:

- 1. Background of the valuation issue:** Various representations were received for determination of customs values of Fruit jam. Accordingly process for determination of customs value was initiated and meeting with stakeholders was held on 16-04-2015 which was attended by the importers and representatives of the Collectorate.
- 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 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. Stakeholder meetings were also conducted for their input and feedback. On-line values were also checked. All the information was analyzed and evaluated. Customs values of Fruit jam are determined under sub-section (9) of Section 25 of the Customs Act, 1969.
- 3. Stakeholders' participation:** Meeting was held with stakeholders including the representatives of importers and clearance Collectorates on 16.04.2015 for their input on the subject issue. In the meeting all issues relating to Fruit jam values were discussed in detail.
- 4. Customs values for Fruit jam:** Fruit jam *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values:-

S. No.	Description of goods	PCT	Proposed PCT for WEOC	Origin	Customs Values (C&F) US\$/Kg Net Weight
(1)	(2)	(3)	(4)	(5)	(6)
01	Fruit jam	2007.1000 2007.9100 2007.9900	2007.1000.1000	Malaysia	1.20
			2007.9100.1000	UAE	
			2007.9900.1000	Egypt	
		2007.1000 2007.9100 2007.9900	2007.1000.1100	Europe	2.00
			2007.9100.1100	USA	
			2007.9900.1100	Canada	
		2007.1000 2007.9100 2007.9900	2007.1000.1200	Other	1.30
			2007.9100.1200		
			2007.9900.1200		

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 or section 24-D 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 issuance of this Ruling, 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 this Directorate General immediately for redressal.


 (Abdul Rashid Sheikh)
 Director

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 (Appraisalment), 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.