



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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 and Garlic Under Section 25-A Of The Customs Act, 1969

(VALUATION RULING NO. 754/2015)

No. Misc/14/2013-I / 9349

Dated: August 31, 2015

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

2. **Background of the valuation issue:** References were received from different importers and stakeholders regarding under invoicing and variation in the declaration of value of Ginger and Garlic. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of subject goods was under taken.

3. **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 1969, 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 numerous evidences which reflected correct current transaction values. The available information was analyzed and evaluated. There were sufficient evidences available with the Department to determine the values of Garlic and Ginger.

4. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders including importers, and representative of trade bodies was held on 31.08.2015 to discuss the current international price of the subject goods.

5. **Customs values for Ginger and Garlic:** Ginger and garlic *hereinafter specified* shall be assessed to duty/taxes at the following Customs Values :-

S. No	Description of goods	PCT Code	Proposed PCT for WEOC	Origin	Customs Values (C&F) US\$/KG
(1)	(2)	(3)	(4)	(5)	(6)
1	Fresh Ginger	0910.1100	0910.1100.1000	China	0.80
			0910.1100.1100	Indonesia, Vietnam, Myanmar	0.75
			0910.1100.1200	India via Land route	0.70
2	Dry Ginger	0910.1100 0910.1200	0910.1100.1300	China	2.00
			0910.1100.1400	Indonesia, Vietnam, Nigeria, Myanmar, India	1.90
			0910.1200.1000		
			0910.1200.1100		
3	Garlic	0703.2000	0703.2000.1000	China, Chile	0.80
				Indonesia, Vietnam, Myanmar, India via Land route	0.75

6. 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.

7. **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 25-D of the Customs Act, 1969.

8. **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.

9. 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.

10. This Ruling supersedes Valuation Ruling No. 574/2013 dated 20-08-2013


(Manzoor Hussain Memon)
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.