



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

(VALUATION RULING NO. 822/2016)

No. Misc/14/2013-I/

18564

Dated: March 2<sup>nd</sup>, 2016

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:** The Customs Values of Ginger and Garlic were determined under Section 25-A of the Customs vide Valuation Ruling No. 783/2015 dated 28-12-2015 All Pakistan Fresh Ginger & Garlic Importers and Whole Sellers Association and some other importer filed revision petition against the Customs Value of determined vide Valuation Ruling No. 783/2015 dated 28-12-2015. The Reviewing Authority i.e. Director General of Customs Valuation, vide Order in Revision No. 169/2015 dated 07-03-2016 remanded the case back to the Director Customs Valuation for the revision of Valuation Ruling accordingly and also indicated that the value of the Thailand origin Ginger is lower than value of Chinese origin Ginger. As per order of Director General of Customs Valuation against the valuation ruling No. 783/2015 dated 28-12-2015 vide order in revision No. 169/2015 dated 07-03-2016 and 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 due to multiple sources and difference in quality of the goods depending upon the source country and status of the crops i.e variation in prices due to new and old crops. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 ibid was also found inapplicable as it couldn't be relied upon due to variety of goods varying greatly from country to country. Subsequently, extensive market enquiries were conducted and Deductive Value Method under Sub-Section (7) of 25 of the Customs Act, 1969, was applied to arrive at assessable Customs values of Garlic and Ginger.

4. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders including importers, and representatives of trade bodies was held on 14.03.2016 to discuss the current international prices of the subject goods. The view point of all participants was heard in detail and considered to arrive at fair value.



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 WEBOC	Origin	Customs Values (C&F) USS/KG
(1)	(2)	(3)	(4)	(5)	(6)
1	Fresh Ginger	0910.1100 0910.1200	0910.1100.1000	China	0.52
			0910.1200.1000		
			0910.1100.1100	Indonesia, Vietnam, Myanmar,	0.55
			0910.1200.1100		
			0910.1100.1200 0910.1200.1200	India via Land route	0.55
			0910.1100.1300 0910.1200.1300	Thailand	0.35
2	Dry Ginger	0910.1100 0910.1200	0910.1100.1400	China	2.00
			0910.1200.1400		
			0910.1100.1500 0910.1200.1500	Indonesia, Vietnam, Nigeria, Myanmar, India	1.90
3	Garlic	0703.2000	0703.2000.1000	China	1.90
			0703.2000.1100	India via Land route	1.80
4.	Dehydrate Garlic Flakes	0712.9000	0712.9000.1000	India via Land route	1.45

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, 7<sup>th</sup> 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. 783/2015 dated 28-12-2015.

(Dr. Wasil Ali 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.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-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/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, to replace the old Valuation Ruling No. 783/2015 dated 28-12-2015 and for uploading this Ruling in the system.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 1<sup>st</sup> floor, Custom House, Karachi.
21. Guard File.