



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

\*\*\*\*

Reference  
Values/  
VDB  
114

No.Misc/67/2016-I

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

**The Collectors of Customs,**

Model Customs Collectories, Appraisement (East/West)/Port Qasim/Preventive, Karachi/  
(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad  
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

**Subject: Development of Valuation Database; Reference Values for Cashew Nuts.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Cashew Nuts falling under PCT headings 0801.3200 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Cashew Nuts are as follows:

S. No.	Description	PCT Heading	Origin	Customs Value C&F US\$/Kg
1.	Cashew Nuts	0801.3200	All origin	7.50

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectories may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectory may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)  
Deputy Director (HQ)

**Copy to**

1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional/Deputy Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit (through E-mail) with the request to forward this information to all stakeholders including relevant Associations.
6. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
7. VR Section for uploading in the WeBOC System
8. Notice Board