



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Reference
Values/
VDB
118

No.Misc/23/2016-I

10041

Dated: December 5th, 2016

The Collectors of Customs,

Model Customs Collectorate, 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 Lacnor, Almarai, Soyafresh Milk.**

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 Lacnor, Almarai, Soyafresh Milk falling under PCT headings 0401.1000, 0401.5000, 0401.9100, 0403.1000, 2202.9000 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 Lacnor, Almarai, Soyafresh Milk are as follows:

| S No. | Description | PCT Heading | Origin | Customs Value US\$/ KG |
|-------|-----------------------------|-------------|------------|---------------------------|
| 1. | Lacnor Milk Skimmed | 0401.9100 | All origin | 0.85 |
| 2. | Lacnor Milk Low Fat | 0403.1000 | All origin | 0.85 |
| 3. | Lacnor Milk Full Cream | 0401.5000 | All origin | 0.85 |
| 4. | Lacnor Milk Flavored Milk | 2202.9000 | All origin | 0.75 |
| 5. | Almarai Milk Skimmed | 0401.9100 | All origin | 0.71 |
| 6. | Almarai Milk Low Fat | 0401.1000 | All origin | 0.71 |
| 7. | Almarai Milk Full Fat | 0401.5000 | All origin | 0.71 |
| 8. | Soyafresh Soya Milk | 2202.9000 | All origin | 0.78 |
| 9. | Other Brand Skimmed Milk | 0401.9100 | All origin | 0.70 |
| 10. | Other Brand Milk Low Fat | 0403.1000 | All origin | 0.70 |
| 11. | Other Brand Milk Full Cream | 0401.5000 | All origin | 0.70 |
| 12. | Other Brand Flavored Milk | 2202.9000 | All origin | 0.75 |

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 collectorates 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, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.