



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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Reference  
Values/  
VDB 146

No.Misc/67/2016-I/04

Dated: January 02, 2017

The Collectors of Customs, Model Customs Collectorates, 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 suggested the value of Cashew Nuts (All Origins) vide VDB No. 114 dated 27-12-2016. Subsequently, MCC Appraisement West vide their letter No. SI/Misc/186/2016-R&D/AIB (West) dated 27-12-2016 has informed that the importers of subject item approached to MCC and on their request a joint market enquiry was conducted to determine a fair value of Cashew Nuts (all origins) and thereafter value of "Cashew Nuts" was suggested @ US \$ 5.50/Kg through work back method..

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of suggested value by MCC Appraisement West. 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	5.50

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 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.

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 in supersession of VDB letter No. 114 dated 02.12.2016.
8. Notice Board