



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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Reference  
Values/  
VDB  
163

No. Misc/38/2016-I/105

Dated: January 13<sup>th</sup>, 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 Butter.**

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 Butter falling under PCT headings 0405.1000 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 Butter are as follows:

S. No.	Description	Origin	Customs Value C&F US\$/ Pc
1.	Lurpak Butter Salted	Denmark	4.26
2.	Lurpak Butter Unsalted	Denmark	4.18
3.	Lurpak Organic Butter Salted	Denmark	5.17
4.	Emborg Butter Salted	E.U	3.88
5.	Emborg Butter Unsalted	E.U	4.09
6.	Kerry Gold Butter Unsalted	Ireland	3.20
7.	Kerry Gold Butter Salted	Ireland	4.22
8.	Aseel Pur Butter	U.A.E	3.57
9.	Indulge Butter	France	3.43
10.	Familia Butter	Turkey	2.89
11.	Ancher Butter	Netherland	3.51
12.	Almarai Butter	Saudi Arabia	4.22
13.	Al Rawabi Butter	Saudi Arabia	4.44
14.	Other Brands	All origin	4.00

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)