

The Collector of Customs, Collectorate of Customs, (Appraisement -West / Appraisement -East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi /Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA),Lahore / Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot)/ Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement),Peshawar / Enforcement, Dera Ismail Khan / Exports (Karachi / Port Qasim) / Transit Trade (Karachi).

DETERMINATION OF CUSTOMS VALUES OF SWEET CORN, CANNED
PINEAPPLE & FRUIT COCKTAIL UNDER SECTION 25A
OF THE CUSTOMS ACT, 1969

C. No. Misc/18/2009-I/1042 (VALUATION RULING NO.1590/2022)

Dated: 18-01-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969 Customs values of Sweet Corn, Canned Pineapple & Fruit Cocktail are determined as follows:-

2. **Background of the valuation issue:** Earlier, the customs values of Sweet Corn, Canned Pineapple & Fruit Cocktail were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.965/2016 dated 11.11.2016. The Valuation Ruling was over 5 years old which needed to be revised in accordance with current market values of the subject goods. Representations from importers were also received in this office for issuance of fresh Valuation Ruling for the subject goods. In order to rationalize the import values of subject goods, an exercise was undertaken by the Directorate General of Customs Valuation to re-determine the Customs Values of subject goods in terms of Section 25A of Customs Act, 1969.
3. **Stakeholders' participation in determination of Customs values:** Meetings were held on 22.11.2021 and 02.12.2021 with the importers and other stakeholders. The importers of the subject goods submitted that the local market prices have gone down. The importers further contended that current market trend and the freight factor may also be considered while determining the value of the subject goods. The stakeholders were requested to submit the relevant import documents including Sales Tax invoices. The Stakeholders did not provide the complete documents including sales tax invoices despite repeated requests.
4. **Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969, were duly applied in their regular sequential order to arrive at customs values of subject goods. The transaction value method as provided in Sub-Section (1) of Section 25 of the Customs Act, 1969, was found inapplicable because requisite information was not available as per law. The wide variation of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence requisite information under law was not available to arrive at the transaction value. Therefore, identical / similar goods value methods as provided in Sub-Sections (5) & (6) of Section 25

ibid were examined for applicability to the valuation issue in the instant case. The same provided some reference values but could not be exclusively and solely relied upon. In line with the statutory sequential order of Section 25, this office conducted market inquiries under sub-Section (7) of section 25 of the Customs Act, 1969 however; this method of valuation could not be exclusively relied upon. Therefore, valuation method vide Section 25(8) was examined for valuation but the same also could not be applied as conversion cost from the constituent material and allied expenses, at the country of export were not available for manufacturing of the subject goods. Finally, clearance data, market information and international prices through internet were examined thoroughly and the information so gathered was utilized for determination of customs values of the subject goods under Section 25 (9) of the Customs Act, 1969.

5. Customs values for Sweet Corn, Canned Pineapple & Fruit Cocktail – hereinafter specified shall be assessed to duty/taxes at following minimum Customs Values:-

S. No.	Item Description	Packing	Brand	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value C&F (US\$/Kg)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Sweet Corn	(i)Upto 420 gram	Delmont & Dole	2005.8000	2005.8000.1000	Thailand	1.05
			American Garden	2005.8000	2005.8000.1100	Thailand	1.10
			Fruitamin	2005.8000	2005.8000.1200	All Origins	0.87
			Fresco	2005.8000	2005.8000.1300	All Origins	0.86
			Other Brands	2005.8000	2005.8000.1400	All Origins	1.22
		(ii)Above 420 gram	Delmont & Dole	2005.8000	2005.8000.1500	Thailand	1.03
			American Garden	2005.8000	2005.8000.1600	Thailand	1.08
			Fruitamin	2005.8000	2005.8000.1700	All Origins	0.85
			Fresco	2005.8000	2005.8000.1800	All Origins	0.84
			Hosen	2005.8000	2005.8000.1900	All Origins	1.18
			Other Brands	2005.8000	2005.8000.2000	All Origins	1.20
			2.	Pineapple (Full Slice)	(i)Less than 2800 gram	Delmont & Dole	2008.2000
Seasons & S&W	2008.2000	2008.2000.1100				All Origins	0.80
Polac	2008.2000	2008.2000.1200				All Origins	0.68
Farm	2008.2000	2008.2000.1300				All Origins	0.77
American Garden	2008.2000	2008.2000.1400				All Origins	0.80
Malapine	2008.2000	2008.2000.1500				All Origins	0.77
Fruitamin	2008.2000	2008.2000.1600				All Origins	0.76
Venus	2008.2000	2008.2000.1700				All Origins	0.68
Mithaani's	2008.2000	2008.2000.1800				All Origins	0.73
Hosen	2008.2000	2008.2000.1900				All Origins	1.14
Other Brands	2008.2000	2008.2000.2000			Philippines	0.88	
	2008.2000	2008.2000.2100			Other Origins	0.76	
(ii)Above 2800 gram	Delmont & Dole	2008.2000			2008.2000.2200	All Origins	0.93
	Seasons & S&W	2008.2000			2008.2000.2300	All Origins	0.87
	Polac	2008.2000			2008.2000.2400	All Origins	0.75
	Farm	2008.2000			2008.2000.2500	All Origins	0.76
	American Garden	2008.2000			2008.2000.2600	All Origins	0.81
	Malapine	2008.2000			2008.2000.2700	All Origins	0.76
	Fruitamin	2008.2000			2008.2000.2800	All Origins	0.75
	Venus	2008.2000			2008.2000.2900	All Origins	0.75
	Mithaani's	2008.2000	2008.2000.3000	All Origins	0.72		
	Hosen	2008.2000	2008.2000.3100	All Origins	1.10		
Other Brands	2008.2000	2008.2000.3200	Philippines	0.87			
	2008.2000	2008.2000.3300	Other Origins	0.75			
3.	Pineapple (Broken)	(i)Less than 2800	Delmont & Dole	2008.2000	2008.2000.3400	All Origins	0.88
			Seasons & S&W	2008.2000	2008.2000.3500	All Origins	0.86

