

The Collectors of Customs, Collectorates of Customs (Appraisement – West)/ Appraisement – East / SAPT / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisement/Enforcement), Quetta/Gawadar/ Khuzdar (Appraisement/ Enforcement/ AIIA), (Appraisement East/West), Lahore, Faisalabad/ Appraisement, Sargodha/ Enforcement, Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisement/ Enforcement), Peshawar/ Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade, Karachi.

DETERMINATION OF CUSTOMS VALUES OF FOOD SUPPLEMENTS /
MULTIVITAMINS / MINERAL SUPPLEMENTS AND WHEY PROTEIN UNDER
SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1784/2023)

C.No. Misc/10/2016-I/587

Dated: 09-06-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Food Supplements / Multivitamins / Mineral Supplements and Whey Protein are determined as follows:

Background of the valuation issue: Earlier, the Customs values of Food Supplements / Multivitamins / Mineral Supplements and Whey Protein were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1620/2022 dated 31-03-2022. It has been observed that the prices of the subject goods are changed in the International market. Therefore, an exercise has been undertaken by this Directorate to determine the same.



2. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 15-02-2023 & 27-02-2023 which were attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

3. **Analysis / Exercise done to determine Customs Values:** Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25 (7) read with Section 25(9) of the Customs Act, 1969.

4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the 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 due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) & (6) ibid were examined for applicability to determine Customs values of subject goods. The data provided some

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ZAHID BASHIR CHAUDHRY
(General Secretary)
Karachi Customs Agents Association

reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities and variation in declaration. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-section (7) of Section 25 of the Customs Act, 1969. Various Retail/Wholesale Markets were visited to observe the actual prices of Food Supplements / Multivitamins / Mineral Supplements and Whey Protein. On the basis of available data / information collected and exercise conducted the values of Food Supplements / Multivitamins / Mineral Supplements and Whey Protein have been determined under sub-section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969.

5. **Customs values of Food Supplements / Multivitamins / Mineral Supplements and Whey Protein** - Food Supplements / Multivitamins / Mineral Supplements and Whey Protein, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per following Table:

S.No.	Description Of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values C & F US\$/KG (Net Content)
(1)	(2)	(3)	(4)	(5)	(6)
1	Caltrate Tablets D3 Supplement 600-D3	2106.9090	2106.9090.1100	All	39.57
2	Caltrate Calcium & Vitamin D3 Supplement	2106.9090	2106.909.1200	All	40.65
3	Centrum Silver Men 50+ Supplement	2106.9090	2106.9090.1300	All	42.00
4	Centrum Silver Adults 50+ Supplement	2106.9090	2106.909.1400	All	34.00
5	Centrum Silver Women 50+ Supplement	2106.9090	2106.909.1500	All	47.07
6	Centrum Men Multivitamin/ Mineral Supplement	2106.9090	2106.909.1600	All	36.03
7	Centrum Women Multivitamin/ Mineral Supplement	2106.9090	2106.9090.1700	All	37.98
8	Vivioptal Softgels Multivitamin & Mineral	2106.9090	2106.9090.1800	All	32.75
9	Vivioptal Capsule Multivitamin & Mineral	2106.9090	2106.9090.1900	All	37.04
10	Food Supplement - Proxeed Plus	2106.9090	2106.9090.2000	All	34.90
11	Food Supplement - Proxeed Women	2106.9090	2106.9090.2100	All	27.65
12	Food Supplement - Permen Tablets (30 TBL)	2106.9090	2106.9090.2200	All	24.48

13	Food Supplement - Pregazon (30 capsules)	2106.9090	2106.9090.2300	All	11.85
14	Food Supplement - Ovaflow Capsules	2106.9090	2106.9090.2400	All	29.88
15	ON (Optimum Nutrition) - Gold Standard 100% Whey	2106.9090	2106.9090.2500	All	5.57
16	ON (Optimum Nutrition) - Serious Mass	2106.9090	2106.9090.2600	All	3.40
17	MuscleTech - Nitro Tech 100% Whey Gold	2106.9090	2106.9090.2700	All	5.60
18	MuscleTech - Nitro Tech Whey Protein	2106.9090	2106.9090.2800	All	5.50
19	Total Mass Matrix - The Protein Works (TWP)	2106.9090	2106.9090.2900	All	4.00
20	Whey Protein 80 - The Protein Works	2106.9090	2106.9090.3000	All	4.50
21	GNC - 100 % Whey Protein	2106.9090	2106.9090.3100	All	7.10
22	Dymatize - Elite 100% Whey Protein	2106.9090	2106.9090.3200	All	6.30
23	Dymatize - Super Mass Gainer	2106.9090	2106.9090.3300	All	3.90
24	Scitec Nutrition - 100% Whey Protein Professional	2106.9090	2106.9090.3400	All	5.55
25	Scitec Nutrition - Jumbo Professional	2106.9090	2106.9090.3500	All	3.66
26	Scitec Nutrition - Jumbo Mass Gainer	2106.9090	2106.9090.3600	All	3.70
27	Blade - Whey Protein Isolate	2106.9090	2106.9090.3700	All	7.30
28	Blade Anabolic Whey - Protein Powder	2106.9090	2106.9090.3800	All	6.50
29	Blade - Predator Beef Protein	2106.9090	2106.9090.3900	All	6.15
30	Blade - Protein Concentrate	2106.9090	2106.9090.4000	All	7.00
31	Blade - Whey Protein	2106.9090	2106.9090.4100	All	5.32
32	Blade - Muscle Maxx	2106.9090	2106.9090.4200	All	3.80
33	NutraBio - Whey Protein Isolate	2106.9090	2106.9090.4300	All	6.80
34	NutraBio - Clear Whey Protein Isolate	2106.9090	2106.9090.4400	All	7.00
35	NutraBio - Extreme Mass	2106.9090	2106.9090.4500	All	4.00
36	NutraBio - BCAA 5000	2106.9090	2106.9090.4600	All	7.10
37	Superior 14 - Ripped Whey Protein	2106.9090	2106.9090.4700	All	5.80
38	Superior 14 - Whey Core Protein	2106.9090	2106.9090.4800	All	5.60
39	Superior 14 - BCCA Powder	2106.9090	2106.9090.4900	All	6.20
40	Superior 14 - Collagen Powder	2106.9090	2106.9090.5000	All	6.00



41	Superior 14 - Protein Spread	2106.9090	2106.9090.5100	All	4.05
42	Nutrabolics - Mass Fusion	2106.9090	2106.9090.5200	All	3.80
43	Reflex Nutrition - Instant Mass	2106.9090	2106.9090.5300	All	3.60
44	Applied Nutrition - Clear Whey Protein	2106.9090	2106.9090.5400	All	4.25
45	Applied Nutrition - Critical Whey	2106.9090	2106.9090.5500	All	4.47
46	Applied Nutrition - Critical Mass	2106.9090	2106.9090.5600	All	3.69
47	Whey Protein - Other Brands	2106.9090	2106.9090.5700	All	5.70
48	Mass Gainer - Other Brands	2106.9090	2106.9090.5800	All	3.50

6. In cases, where declared values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of sub-section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

7. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

8. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table of this Ruling. PCT Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certifications required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

10. *This Ruling supersedes the Valuation Ruling No.1620/2022 dated 31-03-2022.*


(Fayaz Rasool Maken)
Director

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.

- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.

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