



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF ESSENTIAL OILS UNDER SECTION 25A READ WITH PROVISIO TO SECTION 25A (1) OF THE CUSTOMS ACT, 1969

(Publication Value Reference No. 31 / 2023)

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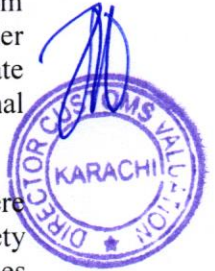
In exercise of the powers conferred under Section 25A, read with proviso to Section 25A(1) of the Customs Act, 1969, the Customs values of Essential Oils are determined as follows:

Background of the valuation issue: Essential Oils are imported into Pakistan from different origins. Determination of Customs values of Essential Oils is not already done under Section 25A of Customs Act, 1969, therefore, an exercise has been undertaken by this Directorate to determine the Customs values of the same in line with values prevalent in the international market.

2. **Analysis / Exercise done to determine Customs Values:** In this regard, meetings were convened on 23.05.2023 & 01.06.2023 in the Directorate of Customs Valuation, Karachi. Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Further, prices available in the international publication, namely Public Ledger, have been examined.

3. **Method (s) adopted to determine Customs values:** The 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 goods value method provided in Section 25(5) ibid was examined for applicability to determine Customs values of subject goods. Subsequently, information was collected from international publication, i.e. Public Ledger, and thoroughly scrutinized and compared with the import data of the relevant period to determine Customs values. On the basis of available data / information collected and exercise conducted, the values of Essential Oils have been determined under sub-section (5) of Section 25 of the Customs Act, 1969 and Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969.

4. **Customs values for Essential Oils:** Essential Oils, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per following Table.



| S.No. | Description of Goods | PCT Code | Proposed PCT for WeBOC | Origin | Customs Values C&F (US\$/Kg) Net Content |
|-------|----------------------|------------------------|----------------------------------|------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1 | Di-Limonene | 3301.2990 | 3301.2990.1000 | Brazil | 5.5 |
| 2 | Geranium Oil | 3301.2990 3301.9090 | 3301.2990.1100 3301.9090.1100 | China | 145 |
| | | | 3301.2990.1200 3301.9090.1200 | Egypt | 82.50 |
| 3 | Clove Leaf Oil | 3301.2990 3301.9090 | 3301.2990.1300 3301.9090.1300 | Indonesia | 17.125 |
| | | | 3301.2990.1400 3301.9090.1400 | Madagascar | 16.00 |
| 4 | Star Anise Oil | 3301.2990 | 3301.2990.1500 | China | 23.00 |
| 5 | Citronella Oil | 3301.2910 | 3301.2910.1000 | China | 13.45 |
| 6 | Cinnamon Leaf Oil | 3301.2990 | 3301.2990.1600 | Sri Lanka | 24.25 |
| 7 | Cardamom Oil | 3301.2990 3301.9090 | 3301.2990.1700 3301.9090.1700 | Guatemala | 190.00 |
| 8 | Eucalyptus Oil | 3301.2920 | 3301.2920.1000 | China | 8.50 |
| 9 | Ginger Oil | 3301.2990 3301.9090 | 3301.2990.1800 3301.9090.1800 | China | 70.00 |
| 10 | Nutmeg Oil | 3301.2990 | 3301.2990.1900 | Indonesia | 67.50 |



5. In cases, where declared values are higher than the so determined Customs values, 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.

6. **Validity of these Publication values:** 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.

7. **Revision of the determined Publication values:** In case of disagreement (with such Customs values) by any importer/exporter, the assessing officer shall give the reasons in writing and shall issue an Assessment Order which shall be appealable before the Collector (Appeals) under Section 193 of the Customs Act, 1969. These Publication values are also appealable under the law and a revision petition may be filed against publication values, under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of these publication values before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

8. The Collectors of Customs may kindly ensure that the said determined values are applied by the concerned assessing officers/officials without fail. Any anomaly observed may kindly be brought to the notice of the Directorate of Customs Valuation, Karachi immediately. Customs values determined in the Publication value are for the description and specification as mentioned in