



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI

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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)

C.No. Misc/10(i)/2023-I/629

Dated: 20-06-2023

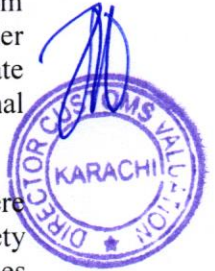
In exercise of the powers conferred under Section 25A, read with proviso to Section 25A(1) of the Customs Act, 1969, the Customs values of Essential Oils are determined as follows:

**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, 7<sup>th</sup> 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

table of this Publication Value. PCT Codes are mentioned for illustrative purposes so that Publication 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.



**(Fayaz Rasool Maken)**  
**Director**

Copy 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, Appraisal (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisal (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 Association (KCAA), Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.