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

No. Misc/14/13-I/Part-III/112 Dated: 13 -02- 2026

VALUATION RULING NO. 2044 /2026

1) This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

2) The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.

Subject: **DETERMINATION OF CUSTOMS VALUES FOR FRESH GINGER AND FRESH GARLIC UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1907/2024 dated 02.10.2024.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 22.01.2025.

Background of the Issue: Earlier, the Customs values of Fresh Ginger and Garlic were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1907/2024 dated 02.10.2024. The All Pakistan Fresh Ginger & Garlic Importers and Whole Sellers Association vide its letter dated 06.01.2026 has requested to revise the customs values in the light of international prices which is based on seasonal crops. Accordingly, the Directorate initiated an exercise for the re-determination of Customs Values under Section 25A of the Customs Act, 1969. Meeting notices were issued to the relevant stakeholders to address their grievances.

2. **Stakeholders' participation in determination of Customs values:** A meeting was conducted to deliberate in detail upon the issues relating to the valuation of the subject goods. During the meeting exercise, all Pakistan Ginger and Garlic Importers and Whole Seller Association contended that the existing customs values are on higher side and due to bumper crop of subject goods in China and Thailand, the prices of Ginger and Garlic are downward, due to excess production.

3. **Analysis to determine Customs Values:** The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings. 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 Directorates Office Order No. 17/2014 dated 19-03-20214 and in terms of Section 25 (7) of the Customs Act, 1969.

4. **Method(s) adopted to determine Customs values:** To determine the transaction value of goods, the valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values did not correspond to market prices. Similarly, the data of identical and similar goods as per sections 25(5) & (6) ibid provided some references of demonstrable evidence of qualities and quantities

Customnews.pk

of the same commercial level, however, it could not be solely relied upon. Meanwhile, a market inquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various wholesale and retail markets were visited and the actual prices of subject goods were acquired. Finally, on the basis of a comprehensive evaluation of import data, market enquiry, findings and international price trends, the customs values of subject items have been determined under sub-section (7) of the Section 25 of the Customs Act, 1969. This methodology ensures that the valuation determination is fair, transparent, and fully compliant with statutory provisions, while accurately reflecting prevailing international market trends and established valuation principles.

5. **Customs values for Fresh Ginger and Fresh Garlic** hereinafter specified shall be assessed to duty / taxes at the following Customs values.

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Fresh Ginger	0910.1100 0910.1200	0910.1100.1000 0910.1200.1000	China	0.59
				Indonesia / Vietnam / Myanmar	0.55
				Thailand	0.52
2.	Fresh Garlic	0703.2000	0703.2000.1000	China	0.90
Note: Reduction of 10% shall be admissible on above value on account of freight charges, if goods are imported through land route.					

6. In cases, where transactional values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

7. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

8. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

9. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.

(Azhar Husain Merchant)
Director

Customnews.pk

Copy for necessary action and implementation:

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

Copy for information:

1) The Member Customs (Operations), F.B.R., Islamabad.
2) The Director General, Customs Valuation, Custom House, Karachi.
3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs &WEBOC database system.
7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
9) The Karachi Customs Agents Group, Bohri Road, Karachi.
10) The Webmaster, Federal Board of Revenue, Islamabad.
11) Guard File.

DIRECTOR CUSTOMS VALUATION KARACHI

Customnews.pk