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

Mis//21/2026-I/Dir-46 Dated: 29.09.2026

Valuation Ruling No. 2109 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Directorate General of Customs Valuation, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUE OF DRY GRAPES (RAISINS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 02/2022 dated 11-10-2022 issued by Directorate of Customs Valuation, Quetta.
2.	Date of meeting with stakeholders	The meetings with relevant stakeholders were conducted on 23-09-2026 and 08-09-2026

3. **Background**: The Directorate General of Customs Valuation, Karachi, observed that the subject goods were being assessed at comparatively lower values. In order to ensure uniformity in valuation and safeguard government revenue, the Directorate initiated proceedings for determination of the customs values of the subject goods under Section 25A of the Customs Act, 1969 (hereinafter called "the Act"). Accordingly, meeting notices were issued to the importers and other concerned stakeholders, inviting them to participate in the valuation proceedings and submit relevant documentary evidence, including import documents, invoices, and other information considered necessary for determination of the customs values.

4. **Stakeholders' participation in determination of Customs values**: Meetings were conducted on 23-09-2026 and 08-09-2026, to deliberate in detail upon the issues relating to the valuation of the subject goods. During the meetings, the participants were required to submit documents, in support of their contentions, including sales tax invoices and verified export documents from the country of purchase. However, no documents were provided by the stakeholders.

5. **Analysis / Exercise done to determine Customs Values**: The viewpoints of all relevant stakeholders were carefully analyzed, and a detailed examination of import data for the preceding ninety (90) days was conducted. Accordingly, the 90 days' import data, along with the supporting import documents, was comprehensively evaluated to determine prevailing price trends. Furthermore, market enquiries were conducted in accordance with the prescribed procedure laid down in Office Order No. 17/2014 dated 19.03.2014. The

Customnews.pk

findings of the said surveys revealed that the prices of subject items are higher in the local markets.

6. **Method (s) adopted to determine Customs values:** Valuation methods, provided in Section 25 of the Act, were duly followed and applied sequentially to address the valuation issue at hand. The transaction value method under sub-section (1) of Section 25 was examined; however, the same could not be relied upon due to the absence of complete, reliable and verifiable information required under sub-section (2) of Section 25 and the non-availability of sufficient supporting documents to establish the truth and accuracy of the declared values. The values of identical and similar goods, as per sub-sections (5) & (6) of Section 25, could not be solely relied upon due to the absence of conclusive evidence regarding the quality, quantity, and commercial comparability of the goods, and for the same reason of not corresponding to the current market prices. A market survey, as envisaged under Sub-Section (7) of Section 25of the Act, was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014. Relevant markets were visited, and the actual prices of subject goods were acquired. Finally, market information from surveys has been utilized and analyzed for determination of custom values of the subject goods under Section 25(7) of the Act. This comprehensive evaluation ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

7. **Customs values for Dry Grapes (Raisins)** hereinafter specified shall be assessed for duty / taxes at the following Customs values:

Sr. No.	Description of Goods	HS Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$/Kg
1	Dry Grapes (Raisins)	0806.2000	0806.2000.1000	Iran	1.59
2	Dry Grapes (Raisins)	0806.2000	0806.2000.1000	Afghanistan	1.63
3	Dry Grapes (Raisins)	0806.2000	0806.2000.1000	China	1.55

8. In cases, where declared 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 such higher values in terms of sub-section (l) of Section 25 of the Customs Act, 1969, and the same may be referred to this Directorate General.

Customnews.pk

9. 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.

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

11. This Valuation Ruling applies on all Pakistan bases except for imports made by persons or class of persons who file goods declaration for clearance of goods imported through land border stations located in the province of Khyber Pukhtunkhwa, in pursuance of jurisdiction decided through "Distribution of Work among Directorates of Customs Valuation" vide Director General's orders bearing No. Estt:/03/Misc/2022/19 dated 16-03-2026, read with earlier orders bearing No. Estt:/03/Misc/2022/276 dated 17-03-2022.

(Tahir Abbas)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ 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 / Policy), F.B.R., Islamabad.
2) The Director General, Directorate General of Customs Valuation, Custom House, Karachi.
3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
5) All Collectors / Directors of respective Collectorates and Directorates.
6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in 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.

Customnews.pk