GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI
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No. Misc/15/2025-I/CO/Dir-56 Dated: 16 -10-2026

VALUATION RULING NO. 2116 /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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

DIRECTOR CUSTOMS VALUATION KARACHI

Subject: **DETERMINATION OF CUSTOMS VALUE OF "COCONUT OIL" UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 2042/2026 dated 10-02-2026.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 06-10-2026

3. Background: Brief background of the case is that the valuation of Coconut oil in bulk and in retail packing of all origins determined vide Valuation Ruling No. 2042/2026 dated 10-02-2026, was remanded back vide Order-in-Revision No. 12/2026 dated 07-05-2026 for considering the contention of the petitioners that their product of Sri Lankan origin is different from OEV Coconut oil. Since the values of the goods have changed in the international market, the Directorate initiated exercise for re-determination of customs values of the subject item under section 25A of the Customs Act, 1969. Accordingly, meeting notices were issued to the importers and other concerned stakeholders vide meeting notice dated 16-09-2026, inviting them to participate in the 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: Hearing opportunity was provided to the concerned stakeholders vide meeting notice dated 16-09-2026, scheduling meeting on 06-10-2026. Meeting was conducted on the said scheduled date to deliberate in detail upon the issues relating to the valuation of the subject goods, which was attended inter alia by representatives of various commercial importers and Pakistan Biscuits & Confectionary Manufacturers Association. During the said meeting, the commercial importers mainly contended that reliance on values published by International Coconut Community for determination of values of Sri Lanka origin coconut oil is not appropriate because values published by ICC for Sri Lanka origin coconut oil is for OEV (Organic Extra Virgin) or RBD (Refined, Bleached and De-odorized) coconut oil while the item imported by them is neither OEV nor RBD coconut oil. However, the importers' representative did not submit any substantive evidence in support of their contention that values published by ICC for Sri Lanka

origin coconut oil is only restricted to OEV or RBD coconut oil. Moreover, ICC does not explicitly identify the oil's processing grade in its published values.

5. **Analysis / exercise done to determine Customs Values**: The viewpoints of the relevant stakeholders have been carefully analyzed, and a detailed examination of import data has been conducted. Furthermore, values published by the Coconut Development Authority, Sri Lanka have been consulted in addition to other sources.

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) and (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. Wholesale Prices indicated by the Coconut Development Authority, (CDA) have been consulted for determination of custom values of the subject goods. Local markets were also visited; however, the findings could not be considered fully reliable owing to irregular and inconsistent pricing trends. The computed value method, as prescribed under sub-section (8) of Section 25 of the Act, was also examined. In this regard, the international prices of the raw material, along with the processing and further value addition were not available nor provided by the stakeholders. Finally, market information obtained from credible online sources were gathered, analyzed, and utilized. Based on this comprehensive evaluation, the customs values of the subject goods have been determined under sub-section (9) of Section 25 of the Customs Act, 1969 further read with first proviso of Section 25A of the Customs Act, 1969.

7. **Customs values for "Coconut Oil"** hereinafter specified shall be assessed for duty / taxes at the following Customs values:

S. No.	Item Description	HS Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$/Kg
1.	Coconut Oil (Bulk Packing)	1513.1900	1513.1900.1000	Philippines / Indonesia	1.92
				Malaysia	1.97
				Sri Lanka	2.23
				Others	2.32
2.	Coconut Oil (Retail Packing)	1513.1900	1513.1900.1000	Philippines / Indonesia	2.12
				Malaysia	2.17
				Sri Lanka	2.43
				Others	2.52
Note: The above customs values shall not apply to Virgin and Extra Virgin Coconut Oil due to its premium quality.					

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 forthwith.

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.

(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.