



**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**CUSTOM HOUSE KARACHI**

\*\*\*\*\*

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore ( Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUE OF ALMOND UNDER**  
**SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 1037 2016)

No. Misc/12/2013-I

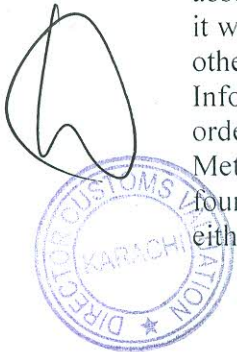
Dated: 08-02-2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of imported Almond are determined as follows: -

2. **Background of the Valuation Issue:** The earlier customs values of Almond were determined vide Valuation Ruling No. 635/2014 dated 27-01-2014. Since, the applicable values for dates were determined three years ago, and recently, MCC Quetta has also determined the customs values of Almond of Iran origin imported via Land Route from Iran. It is, therefore deemed necessary to re-determine Customs value of Almond in order for it to reflect prevailing price trends vis-à-vis the local and international trading prices. An exercise to re-determine the values of subject goods was accordingly undertaken as per law, for determination of assessable customs values of Almonds.

3. **Stakeholders' Participation in Determination of Customs Values:** A meeting with stakeholders was held on 03-01-2017 which was duly attended by all the concerned traders. All the stakeholders conceded that the international prices of the subject goods has changed considerably since the previous valuation ruling and requested that the same may be reviewed in light of existent international and local market prices. The view point of all participants was heard in detail and considered to arrive at the assessable value of subject goods under section 25A read with section 25 of the Customs Act, 1969.

4. **Method Adapted to Determine Customs Values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because the requisite information under the law was not available to arrive at the transaction value. Identical / similar goods value method provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to determine Customs value of subject goods, this data provided some references and indications, however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of qualities, and quantities of commercial level etc., and also it was observed that same importers provide misleading description while declaring goods, as other types and varieties of similar goods to avoid the application of valuation ruling. Information available was, hence, found inconsistent. In line with the statutory sequential order of Section 25, this office then conducted a market inquiry using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969, however, it was found that the determination of Customs value could not be based solely upon this method either. Therefore, valuation method provided vide Section 25 (8) of Customs Act 1969, could





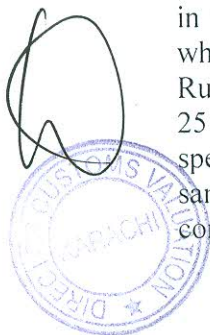
not be applied as the conversion cost from constituent materials and allied expenses, at country of export were are not available. Finally, all available information collected in process of above methods, in light of Pral database, market information and international prices through Web, was examined thoroughly. All the information so gathered was analyzed for determination of Customs Value of the subject good. Consequently, the Fall Back Method as provided under section 25(9) of the Customs Act, 1969 was applied to arrive at assessable customs values of Almond.

**5. Customs Values for Almond:** Almond *hereinafter* specified shall be assessed to duty / taxes at the following Customs Values:-

S. No	Description of goods	H.S.Code Code	PCTfor WEBOC	Origin	Customs Values (C&F) US\$/KG
(1)	(2)	(3)	(4)	(5)	(6)
1.	Almond Shelled (without shell cover)	0802.1200	0802.1200.1000	Iran	3.30
2.	Almond Shelled (without shell cover)	0802.1200	0802.1200.1100	Afghanistan via land route	2.40
3.	Almond Shelled (without shell cover)	0802.1200	0802.1200.1200	All Other Origins	2.45
4.	Almond In Shell Cover (Soft & Hard Cover)	0802.1100	0802.1100.1300	Iran	1.90
5.	Almond In Shell (Soft & Hard Cover)	0802.1100	0802.1100.1400	Afghanistan via land route	1.20
6.	Almond In Shell (Soft & Hard Cover)	0802.1100	0802.1100.1600	Other Origin	1.25

**Note:** In case of import of value added Almonds like salted, roasted etc. up to 20% loading on the above determined values (on net weight basis) is advised, depending on the mode of extra packing / container.

6. In case of import from Iran via land route through MCC Quetta, 15 % margin in value may be admissible considering the reduced element of freight charges. In cases where declared/ transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. Furthermore, if subject goods are imported but do not specifically fall under the above provided description then the Collectorate may assess the same under section 25 of the Act or may invoke section 81 of Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential



between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25-A of the Customs Act, 1969.

8. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned herein. PCT Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officer. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon especially with reference to filled with any prohibitive item thereon in chocolates. In addition to this, it is necessary for the clearance Collectors 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.

10. ***This ruling supersedes Valuation Ruling No.635/2014, dated 27-01-2014.***

  
(Dr. Wasif Ali Memon)  
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting Valuation Ruling No. 635/2014, dated 27-01-2014 from the system on the date of issue of this ruling.