



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  
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The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West )/  
Port Qasim, Export (Port Qasim) / Preventive, Karachi / Lahore ( Appraisement / Preventive)  
/ Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/  
Gawadar/ Gilgit-Baltistan, Directorate General of Transit Trade, Karachi.

**Determination of Customs Values of Ginger & Garlic Under Section  
25-A of The Customs Act, 1969**

(VALUATION RULING NO. 1197/2017)

No. Misc/14/2013-I/11651

Dated: August 7<sup>th</sup> 2017

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

2. **Background of the valuation issue:** Customs Values of Ginger & Garlic from different origins were determined vide Valuation Ruling No. 822/2016 dated 22.03.2016 and Ruling No. 824/2016 dated 31.03.2016. All Pakistan Fresh Ginger & Garlic Importers and Whole Sellers Association and some other importers filed requests for the re-determination of the previous Ruling since the same was more than one year old. It was deemed expedient to re-determine values of Ginger & Garlic in line with the international price trends. Hence, an exercise was initiated by this Directorate General to re-determine the customs values afresh.

3. **Stakeholders' participation in determination of Customs values:** A meeting was scheduled on 18-07-2017 with stakeholders and importers of subject goods which was attended by representatives of clearance Collectorate also. All stakeholders were requested to submit the following documents:

- i. Invoices of imports during last three months showing factual value.
- ii. Websites names and E-mail addresses of known foreign suppliers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made/LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax invoices issued during last four months showing the differences in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

The importers / stakeholders and All Pakistan Fresh Ginger and Garlic Association contended that the prices of garlic had seen a decline whereas that of ginger had risen in the international market.

4. **Method adopted 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 as the requisite information was not available as per law. Identical Similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to determine Customs value of the subject goods. This data



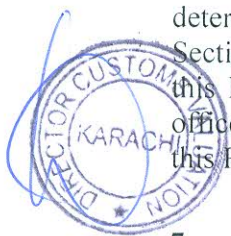


provided most of the relevant values. In line with the statutory sequential order of Section 25, this office then conducted market inquiries using deductive value method under Sub-Section (7) of Section 25 of the Customs Act, 1969. Input regarding market values of Indian origin garlic & ginger were obtained from Directorate of Customs Valuation, Lahore also. Computed Value Method as provided in Section 25 (8) could not be applied as the subject goods are natural products. Finally, clearance data, market information and international prices through the internet were examined thoroughly and the information so gathered was utilized and analyzed for determination of Customs Values of Ginger & Garlic under Section 25(9) of the Customs Act, 1969.

**5. Customs values for Ginger & Garlic: Ginger & Garlic hereinafter specified** shall be assessed to duty and taxes at the following Customs Values:-

S. No.	Description of Goods	PCT Code	Proposed PCT for WEOC	Origin	Customs Values (C&F) US\$/KG
(1)	(2)	(3)	(4)	(5)	(6)
1.	Fresh Ginger	0910.1100 0910.1200	0910.1100.1000	China	0.825
			0910.1200.1000		
			0910.1100.1100 0910.1200.1100	Indonesia, Vietnam, Myanmar	0.61
			0910.1100.1200 0910.1200.1200	India via Land route	0.67
2.	Dry Ginger	0910.1100 0910.1200	0910.1100.1300 0910.1200.1300	Thailand	0.38
			0910.1100.1400 0910.1200.1400	China	2.50
			0910.1100.1500 0910.1200.1500	Indonesia, Vietnam, Nigeria, Myanmar, India	1.95
3.	Fresh Garlic	0703.2000	0703.2000.1000	China	1.00
			0703.2000.1100	India via Land route	0.85
			0703.2000.1200	India via Sea route	1.15
4.	Dehydrate Garlic Flakes	0712.9000	0712.9000.1000	India via Land route	1.60
			0712.9000.1100	China	2.25

6. 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 and the same may be communicated to this Directorate General forthwith. In case of consignments imported by air, the assessing officer shall take into account air 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 issuance 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 values determined in the Ruling for the given description of goods are applied by concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Custom 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 office. The assessment shall be finalized on the bases of correct classification after fulfilling requisite formalities related to importability or any other certification 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.

10. **This Ruling supersedes Valuation Ruling No.822/2016, dated 22-03-2016 & Valuation Ruling No. 824/2016 dated 31.03.2016.**

  
(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 (Appraisement), 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 values mentioned in Valuation Ruling No.822/2016, dated 22-03-2016 & Valuation Ruling No. 824/2016 dated 31.03.2016 from the system on the date of issuance of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Webmaster Federal Board of Revenue, Islamabad.
22. Guard File