



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 Muhammad Bin Qasim / Export (Karachi / Port Qasim) / JIAP, Karachi / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement / Preventive) / Gawadar / Gilgit-Baltistan.

**Determination of Customs Values of Frozen Pangasius Fillet / Rohu & Salmon Fish Under Section 25-a of the Customs Act, 1969**

(VALUATION RULING NO. 1399 / 2019)

No. Misc/03/2013-I / 12528

Dated: 30 October, 2019

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Frozen Pangasius Fillet / Rohu Fish & Salmon Fish are determined as follows: -

2. **Background of the valuation issue:** Customs values of Frozen Pangasius Fillet / Rohu Fish & Salmon Fish were earlier determined through Valuation Ruling No.947/2016 dated 05-10-2016. A number of representations were received from importers that the values in international markets have changed during last three years and therefore the values given in VR be scrutinized accordingly. Moreover, the value given in said VR, being more than three years old, needed redetermination. Keeping in view price trend in international market. Therefore, an exercise to determine the Customs values of the subject goods under Section 25-A was initiated in this Directorate General.

3. **Stakeholders' participation in determination of values:** Meeting with stakeholders was convened on 21.10.2019, the importers contested that value of above said items in international market has decreased substantially due to seasonal international market.. They were requested to provide documents along with sales tax invoice to substantiate their claims. M/s Pakistan Fish Association submitted written request along-wih proforma invoice and Goods declaration and contract showing values as US\$ 1.43/kg and contested that the customs values be fixed in lines with international trend.

4. **Method adopted to determine Customs values:** Custom Valuation methods given in Section 25 of the Customs Act, 1969 were applied in sequential order to address the valuation issue at hand. Transaction value method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because requisite information under the law was not available. Identical and similar goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variation and suppressed declarations, the same could not be relied upon. In the sequential order this office then resorted to conduct a market inquiry and, consequently, Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969, and all the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, value of subject items have been determined under section 25(9) of the Customs Act, 1969.



5. **Customs values for Frozen Pangasius Fillet / Rohu & Salmon Fish:** Frozen Pangasius Fillet / Rohu & Salmon Fish hereinafter specified shall be assessed to duty/ taxes on the Customs values given against them in the Table below:

S. No.	Item Description	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
1	Frozen Pangasius Fillet Fish	0304.3200 0304.5100 0304.6200	0304.3200.1000 0304.5100.2000 0304.6200.3000	Vietnam /Myanmar	1.50
2	Rohu unprocessed Fish	0303.3900	0303.3900.1000	All Origin	1.60
3	Salmon Fish whole	0302.1300	0302.1300.1000	All Origin	8.00
4	Frozen Salmon Fillet Fish	0304.4100	0304.4100.1000	All Origin	12.00

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. 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 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-Section (1) or (3) 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 this Valuation 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 this Directorate General immediately. Customs values determined in the ruling are for the descriptions and specifications as mentioned in this Valuation Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certifications required thereon. In addition to this, it is 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 Nos 947/2016 dated 05-10-2016.*

  
(Shafique Ahmad Latki)  
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 (Appraisalment), 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. Chief Collector of Customs (Quetta).
8. Director General, Intelligence and Investigation-FBR, Islamabad.
9. Director General, Post Clearance Audit (PCA), & Internal audit, Karachi.
10. The Director General, IOCO, Karachi.
11. The Deputy Director (HQ) Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting superseded Valuation Ruling.
12. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
13. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
14. Karachi Customs Agents Group, Bohri Road, Karachi.
15. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR website and deleting superseded *Valuation and their corrigendum*
- 16.. Guard File.