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 / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) /Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan, Directorate General Transit Trade, Custom House, Karachi.

DETERMINATION OF CUSTOMS VALUES OF **ALMONDS** UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1209 / 2017)

No. Misc/12/2013-I 1829 Dated: 18-09-2017

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

2. **Background of the valuation issue:** Customs values of almonds were earlier determined and notified vide Valuation Ruling No.1037/2016, dated 08-02-2017. Various importers filed review petition before the Director General under section 25-D of the Customs Act, 1969. The Director General vide Order-in-Revision No.323/2017 dated 07-04-2017 remanded back case for afresh exercise for determination of customs values of the item. Pursuant to the Order-in-Revision No.323/2017 dated 07-04-2017, an exercise was initiated to determine the customs value of almonds afresh.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 21-08-2017. The same were attended by representatives of the importers. The importers were requested to submit the following documents so that correct customs values could be determined: -

i) Invoices of imports during last three months showing factual value.
ii) Websites, names and E-mail addresses of known foreign manufacturers 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 difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

However, no corroboratory documents were submitted in this Directorate General on or before the said scheduled meeting by any stake holder.

4. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially 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 required 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 variations in the declarations the same could not be relied upon exclusively. In the sequential order this office also conducted market inquiries in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Input and feed back by the participants during the Stakeholders' meetings were also considered. Online available information was also checked. All the available information was analyzed and evaluated. Keeping all the above in view, Customs values of almond are determined under Sub-Section (9) of Section 25 of the Customs Act, 1969.

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

S.No.	Description of goods	H.S Code	PCT 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	USA	2.90
			0802.1200.1100	Australia	2.75
			0802.1200.1200	Iran	2.80
			0802.1200.1300	Other origins	2.90
2	Almond in Shell Cover (Soft Cover)	0802.1100	0802.1200.1000	USA	1.75
			0802.1200.1100	Australia	1.65
			0802.1200.1200	Iran	1.70
		-	0802.1200.1300	Other origins	1.75
3	Almond in Shell Cover (Hard Cover)	0802.1100	0802.1200.1400	USA	1.55
			0802.1200.1500	Australia	1.45
			0802.1200.1600	Iran	1.50
			0802.1200.1700	Other origins	1.55
4	***Note: In case of import of value added Almonds like salted, roasted etc up to 20% loading on the above determined values is advised.***				

6. In case of import from Iran via land route, the Collectorates may like to assess the same after taking into account authentic and actual freight. 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 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 (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, 7th 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. 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.1037/2017 dated 08-02-2017.***

(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), 1st 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 RulingNo.***1037/2017 dated 08-02-2017*** from the system on the date of issue 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, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st Floor, Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Islamabad.
22. Guard File.