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HCC / Appraisal

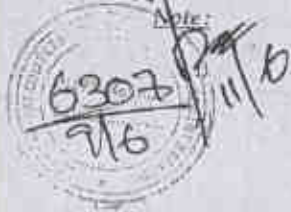
SL No 85/2011-CA Policy Dt. 13-6-2011

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/03/2010-I/1613

Dated 09-06-2011

RULING U/S 25-A NO 335



The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority. Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within (30) thirty days from the date of determination of customs value under this ruling.

ADC III

The Collectors of Customs, Model Customs Collectorates (Appraisal/ PaCCS/ Port Qasim (Preventive),/ Export Karachi/ Lahore/ Sambrial (Sialkot) / Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

DCIV

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF DATES (H.S.CODE 0804.1010) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969



Analysis of import data indicated that Dates, imported from different sources, have been assessed at different values at different customs stations. Therefore, exercise to determine the customs values of said product in terms of section 25-A of the Customs Act, 1969, was initiated.



2. Accordingly, meetings were held on 03.02.2011, 19.02.2011, 14.03.2011, 30.03.2011 and 30.04.2011, with the stakeholders. Representatives of importers stated that assessment was being made at different values at different customs stations, which might be rationalized for uniform application. Analysis of customs import data showed that most of the import of Dates is from Iran & Iraq and the same is being cleared on values ranging from US\$ 0.15/kg to US\$0.18/kg. Market survey was also conducted which indicated that there was variation in prices of Dates on the grounds of origin and kinds. Further, being a seasonal product, its prices fluctuate as per demand especially during the month of Ramazan. In addition, dates are also imported from other origins, such as Saudi Arabia and UAE and cleared on different values. For the determination of fair customs value of Dates, the data of identical and similar goods, as envisaged under the provision of section 25 (5) & (6) of the Customs Act, 1969, could not be relied upon, due to variation in import prices. The market enquiry, as envisaged under Section 25(7) of the Customs Act, 1969, was also carried out and values so worked back, were taken up for value determination. As regards the

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applicability of section 25(8) of the Customs Act, 1969, since the details of costing in the country of export was not available, so this valuation method was not applied. Having considered all factors, the customs values have accordingly been determined under Fall Back Method, as envisaged under section 25(9) of the Customs Act, 1969, as under:-


S.NO.	Description of Goods with H.S. Code	Origin	Determined Value
(1)	(2)	(3)	(4)
1	Dates Zahidi (0804.1010)	Iraq Iran	US\$0.16/kg US\$0.17/kg
2	Dates Muzafati (0804.1010)	Iran	US\$0.27/kg
3	Dates (All brands) (0804.1010)	UAE	US\$ 1.42/kg
4	Dates (All brands) (0804.1010)	Saudi Arabia	US\$5.00/kg
5	Dates (All other Brands) (0804.1010)	All other origins	US\$3.00/kg


3. Accordingly, these values are hereby determined under Section 25A of the Customs Act, 1969. All the Customs Clearance Collectorates are advised to finalize assessment of Dates on the values mentioned above. These values shall remain valid until revised. However, if the invoice value is higher, then such higher value shall be adopted for assessment purpose in terms of section 25 of the Customs Act, 1969.


 (M. MUHAMMAD JAHID)
 DIRECTOR

Copy for information to:-

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Islamabad.
7. The Directors of Intelligence Investigation, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Chairman, Valuation Committee, FPCC&I, Karachi.
10. Chairman, Valuation Committee, KCC&I, Karachi.
11. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
12. Guard File.


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