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SL.No. 89/2011-LA Policy dt. 15-6-2011

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/21/2010-I / 1654

Dated 13-06-2011

RULING U/S 25-A NO. 337

Note :

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 thirty(30) days from the date of determination of customs value under this ruling.

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

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF OLIVES UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

Analysis of import data indicated that declared values of Olives imported from different sources were on lower side as compared to prices prevailing in the international market and the item was being 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 14.12.2009, 13.01.2010, 29.06.2010, 10.12.2010, 22.01.2011 & 24.03.2011, with the stakeholders.

Representatives of importers informed that assessment is being made at different values at different customs stations, which may be rationalized for uniform application. The data of identical and similar goods, as envisaged under the provision of section 25(1), (5) & (6) of the Customs Act, 1969, could not be relied upon, due to variation in import prices. Market enquiry was conducted under Section 25(7) of the Customs Act, 1969, which indicated different prices of different brands. The price / values under section 25(8), in the countries of export, were searched but no reliable information could be obtained. Therefore, based upon findings of the local market enquiry and having considered all

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Received 13/6/2011

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factors, following customs values have been determined (on net weight basis i.e inclusive for packing material of each pack/bottle), under Fall Back Method as envisaged under section 25(9) of the Customs Act, 1969:-

S.NO.	DESCRIPTION OF GOODS	H.S.CODE	ORIGIN	DETERMINED VALUE(C&F)
1	2	3	4	5
1.	Olives Borges brand	0711.2000 2005.7000	Spain	Euro 2.35 /Kg (Euro 3.76/kg On Drained net weight)
2.	Olives Other brands	0711.2000 2005.7000	All origins	US\$ 1.58/Kg (US\$ 2.46/kg On Drained net weight)

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 above goods 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 Custom Act, 1969.

Muhammad Tabir
 (MUSHAMMAD TABIR)
 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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