

*(This Ruling has been revised / superseded vide Valuation Ruling No. 965/2016 dated 11-11-2016)*

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**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.

**DETERMINATION OF CUSTOMS VALUES OF SWEET CORN, CANNED PINEAPPLE &  
FRUIT COCKTAIL SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING No. 856/2016)**

No. Reg. Misc/18/2009-I/9219

Dated: 23-05-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Sweet Corn, Canned Pineapple & Fruit Cocktail are determined as follows:

**2. Background of the valuation issue:** The customs values of Sweet Corn, Canned Pineapple & Fruit Cocktail were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No. 456/2012 dated 24-04-2012. Importers of Sweet Corn, Canned Pineapple & Fruit Cocktail had submitted references wherein they requested for revision of valuation ruling. They informed that existing valuation Ruling does not include the customs values of Fruit Cocktail in serial 04 of the ruling from origins other than Philippines. Importers requested for re-determination of customs values of Fruit Cocktail. Since the said ruling was considerably old and needed to be updated so as to reflect current international market prices, an exercise to determine the customs values of subject goods was under taken by this Directorate General in light of Honourable Court orders.

**3. Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were adopted and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because since a majority of invoices produced at import stage are manipulated / fabricated and hence the requisite information required under the law was not available to arrive at the correct transactional value. Identical and similar-goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 *ibid* were examined sequentially for applicability to determine Customs value of subject goods, this data provided some references however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of qualities, commercial levels etc. and also it was observed that importers usually provide misleading descriptions while declaring their imports, as other types and varieties of similar goods to avoid the valuation ruling. Information available was hence found inappropriate. In line with the statutory sequential order of section 25, this office then conducted a market enquiry using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969 but the gathered information could not be exclusively relied on. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. On-line values were also checked. All the information was analyzed and evaluated and Sub-Section (9) of Section 25 of the Customs Act, 1969, was applied to arrive at the assessable Customs values of Sweet Corn, Canned Pineapple & Fruit Cocktail.

**4. Stakeholders' participation in determination of Customs values:** Meeting with stakeholders including importers, and representatives of trade bodies was held on 09.05.2016 to discuss the Current international prices of the subject goods. The view point of all participants was heard in detail and considered to arrive at Customs value.

**5. Customs values for Sweet Corn, Canned Pineapple & Fruit Cocktail:** Sweet Corn Canned Pineapple & Fruit Cocktail hereinafter specified shall be assessed to duty/ taxes at the following Customs values:-

S. No.	Description of goods	Packing	Brand	PCT Code	Proposed PCT for WEBOC	Origin	Customs Values on net contents basis (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Sweet Corn	(i) Upto 420 Grams	Delmont & Dole	2005.8000	2005.8000.1000	Thailand	0.74
			Other Brand	2005.8000	2005.8000.1100	Thailand	0.72
		(ii) Upto 2950 Grams	Delmont & Dole	2005.8000	2005.8000.1200	Thailand	0.70
			Other Brand	2005.8000	2005.8000.1300	Thailand	0.63
2.	Pine Apple (Full Slice)	(i) Less than 2800 Grams	Hosen	2005.2000	2005.2000.1000	All origin	1.00
			Delmont & Dole	2005.2000	2005.2000.1100	All origin	0.79
			Seasons & S & W	2005.2000	2005.2000.1200	All origin	0.77
			Other Brand	2005.2000	2005.2000.1300	Philippines	0.75
			Other Brand	2005.2000	2005.2000.1400	Malaysia	0.65
			Other Brand	2005.2000	2005.2000.1500	Thailand	0.65
			Other Brand	2005.2000	2005.2000.1600	Indonesia	0.65
			Other Brand	2005.2000	2005.2000.1700	China	0.65
			Other Brand	2005.2000	2005.2000.1800	Vietnam	0.65
			Other Brand	2005.2000	2005.2000.1900	Other Origin	0.65
		(ii) Above 2801 upto 5000 grams	Hosen	2005.2000	2005.2000.2000	All origin	0.98
			Delmont & Dole	2005.2000	2005.2000.2100	All origin	0.78
			Seasons & S & W	2005.2000	2005.2000.2200	All origin	0.76
			Other Brand	2005.2000	2005.2000.2300	Philippines	0.74
			Other Brand	2005.2000	2005.2000.2400	Malaysia	0.64
			Other Brand	2005.2000	2005.2000.5500	Thailand	0.64
			Other Brand	2005.2000	2005.2000.2600	Indonesia	0.64
			Other Brand	2005.2000	2005.2000.2700	China	0.64
			Other Brand	2005.2000	2005.2000.2800	Vietnam	0.64
			Other Brand	2005.2000	2005.2000.2900	Other Origin	0.64
3.	Pine Apple (Broken Slice)	(i) Less than 2801 grams	Hosen	2005.2000	2005.2000.4000	All origin	0.97
			Delmont & Dole	2005.2000	2005.2000.4100	All origin	0.77
			Seasons & S & W	2005.2000	2005.2000.4200	All origin	0.75
			Other Brand	2005.2000	2005.2000.4300	Philippines	0.73
			Other Brand	2005.2000	2005.2000.4400	Malaysia	0.63
			Other Brand	2005.2000	2005.2000.4500	Thailand	0.63
			Other Brand	2005.2000	2005.2000.4600	Indonesia	0.63
			Other Brand	2005.2000	2005.2000.4700	China	0.63
			Other Brand	2005.2000	2005.2000.4800	Vietnam	0.63
			Other Brand	2005.2000	2005.2000.4900	Other Origin	0.63
		(ii) Above 2801 upto 5000 grams	Hosen	2005.2000	2005.2000.5000	All origin	0.96
			Delmont & Dole	2005.2000	2005.2000.5100	All origin	0.76
			Seasons & S & W	2005.2000	2005.2000.5200	All origin	0.74
			Other Brand	2005.2000	2005.2000.5300	Philippines	0.75
			Other Brand	2005.2000	2005.2000.5400	Malaysia	0.60
			Other Brand	2005.2000	2005.2000.5500	Thailand	0.60
			Other Brand	2005.2000	2005.2000.5600	Indonesia	0.60
			Other Brand	2005.2000	2005.2000.5700	China	0.60
			Other Brand	2005.2000	2005.2000.5800	Vietnam	0.60
			Other Brand	2005.2000	2005.2000.5900	Other Origin	0.60

4.	Fruit Cocktail	(i) Less than 2801 grams	Hosen	2008.9700 2008.9900	2008.9700.1000 2008.9900.1000	All origin	0.85
			Delmont & Dole	2008.9700 2008.9900	2008.9700.1100 2008.9900.1100	All origin	0.65
			Seasons & S & W	2008.9700 2008.9900	2008.9700.1200 2008.9900.1200	All origin	0.63
			Other Brand	2008.9700 2008.9900	2008.9700.1300 2008.9900.1300	Philippines	0.60
			Other Brand	2008.9700 2008.9900	2008.9700.1400 2008.9900.1400	Malaysia	0.58
			Other Brand	2008.9700 2008.9900	2008.9700.1500 2008.9900.1500	Thailand	0.58
			Other Brand	2008.9700 2008.9900	2008.9700.1600 2008.9900.1600	Indonesia	0.58
			Other Brand	2008.9700 2008.9900	2008.9700.1700 2008.9900.1700	China	0.58
			Other Brand	2008.9700 2008.9900	2008.9700.1800 2008.9900.1800	Vietnam	0.58
			Other Brand	2008.9700 2008.9900	2008.9700.1900 2008.9900.1900	Other Origin	0.58
		(ii) Above 2801 grams upto 5000 grams.	Hosen	2008.9700 2008.9900	2008.9700.1900 2008.9900.1900	All origin	0.82
			Delmont & Dole	2008.9700 2008.9900	2008.9700.2000 2008.9900.2000	All origin	0.62
			Seasons & S & W	2008.9700 2008.9900	2008.9700.2100 2008.9900.2100	All origin	0.60
			Other Brand	2008.9700 2008.9900	2008.9700.2200 2008.9900.2200	Philippines	0.58
			Other Brand	2008.9700 2008.9900	2008.9700.2300 2008.9900.2300	Malaysia	0.55
			Other Brand	2008.9700 2008.9900	2008.9700.2400 2008.9900.2400	Thailand	0.55
			Other Brand	2008.9700 2008.9900	2008.9700.2500 2008.9900.2500	Indonesia	0.55
			Other Brand	2008.9700 2008.9900	2008.9700.2600 2008.9900.2600	China	0.55
			Other Brand	2008.9700 2008.9900	2008.9700.2700 2008.9900.2700	Vietnam	0.55
			Other Brand	2008.9700 2008.9900	2008.9700.2800 2008.9900.2800	Other Origin	0.55

**NOTE: In case of imports in bulk-packing i.e. more than 05 Kgs, a discount of 10% may be allowed only against the customs values mentioned at Sr. No. 1(i), 2(i) and 3(i) for respective items.**

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 determined in this Ruling. The Customs Values determined in the ruling are for the descriptions and specifications as mentioned herein. HS codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or any other certifications required therein.

**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 or section 25-D 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 25-0 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, 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 this Directorate General immediately for redressal.

**10. This Ruling supersedes Valuation Ruling No. 456/2012 dated 24-04-2012.**

**(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 (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. 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 to replace the old Valuation Ruling No. 456/2012 dated 24-04-2012 and for uploading this Ruling in the system.
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, Appraisalment, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.