

This Ruling has been revised / superseded vide Valuation Ruling No. 1444/2020 dated 20-03-2020

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI**

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Appraisement (Lahore) / Preventive (Lahore) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES BARLEY & OATS UNDER SECTION 25-A OF
THE CUSTOMS ACT, 1969**

(VALUATION RULING No. 918/2016)

No. Misc/14/2016-I/

Dated: 26-08-2016

In exercise of powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Barley & Oats (H.S. Code: 1003.9000, 1004.9000) is determined as follows:

2. Background of the valuation issue: As per directives of Honorable Director General Valuation regarding determination of Customs value of Barley & Oats an exercise was undertaken to determine the Customs Values of, in terms of Section 25-A of the Customs Act, 1969.

3. Stakeholders' participation in determination of Customs values: Meetings were held on 20-06-2016 and 18-08-2016, with all the stakeholders of subject goods and representatives of clearance Collectorate but no one importer attended the meeting however they submitted their written proposal regarding determination of customs value of subject goods.

4. Method adopted to determine Customs values: Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their regular sequential order to address the particular valuation issue at hand, The transaction value method as provided in Sub-Section(1) of Section 25, found inapplicable in the light of wide variety of invoices submitted at import stage the veracity of which could not be ascertained. Hence requisite information required under law was not available to arrive at the correct transaction value. Identical / similar goods value method provided vide Sub-Sections(5) & (6) of Section 25 ibid were examined for applicability to determine Customs value of subject goods, this data provided some references, however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities, and quantities of commercial level etc., and also it was observed that importers usually provided misleading description while declaring goods, as other types and varieties of similar goods to avoid the application of valuation ruling, Information available was, hence, found inappropriate, In line with the statutory sequential order of Section 25, this office then conducted a market inquiry using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969, In order to assess the value of the goods at uniform prices and to avoid variation on different account, the deductive methodology was applied under section 25(7) of the Customs Act, 1969 to determine the value of Barley & Oats.

5. Customs values for Barley & Oats (H.S. Code: 1003.9000 and 1004.9000): Barley & Oats hereinafter specified shall be assessed to duty / taxes at the following Customs Values:-

	Description of goods	PCT	Proposed PCT for WEOC	Origins	Customs Values (C&F)/ Kg Net Weight
(1)	(2)	(3)	(4)	(5)	(6)
1.	Barley	1003.9000	1003.9000.1000	Australia, Moldova. Ukrainian, U.S.A	0.20
		1003.9000	1003.9000.1100	Other	0.22
2.	Oats	1004.9000	1004.9000.1000	Ukrainian, Latvia	0.20
		1004.9000	1004.9000.1100	Other	0.22

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 Custom values determined in the Valuation 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 request formalities relating to importability or other certifications required thereon.

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: This Valuation Ruling is appealable under the law and a revision petition may be filed against this Ruling, 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 or 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.

(DR.WASIF ALI MEMON)

Director

Copy for information to:-

1. Member (Customs), F.B.R., Islamabad.