(This Ruling has been revised / superseded vide Valuation Ruling No. 1993/2025 dated 27-03-2025)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, PAKISTAN CUSTOM HOUSE,
KARACHI
Phone: 021-99214144

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No. Misc/03/2011-I/0048 Dated: 07th January, 2025

VALUATION RULING NO.1949/2025)

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed, under Section 25D of the Customs Act, 1969 within 30 days before the Director General, Customs Valuation.
3. The values in valuation ruling shall be applicable to the given description and specification of goods.

SUBJECT: DETERMINATION OF CUSTOMS VALUES OF FRESH DATES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

1.	Valuation Ruling	Re-determination of Valuation Ruling No. 1833/2023 dated 04.12.2023
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 09.12.2024 and 17.12.2024.

3. Background of the Issue: The value of seasonal item was reviewed, therefore, in pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

4. Analysis to determine Customs Values: During the exercise, Importers contended that the existing customs values are on higher side and should not be revised. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings. Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorates Office Order No. 17/2014 dated 19-03-2014 and in terms of Section 25 (7) of the Customs Act, 1969.

5. Method(s) adopted to determine Customs values: To determine the transaction value of goods, the valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values did not correspond to market prices. Similarly, the data of identical and similar goods as per sections 25(5) & (6) ibid provided some references of demonstrable evidence of qualities and quantities of the same commercial level, however, it could not be solely relied upon. Meanwhile, a market inquiry as envisaged under sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various markets were visited and the actual prices of subject goods were acquired. As a result, after adjusting the amounts of profits, the C&F value was determined under Section 25(7) read with Section 25(9) of the Customs Act, 1969 further read with customs rule 121(2) of the Customs Rules, 2001, which are as under:

6. **Customs values for Fresh Dates -** In view of above, the transaction value of the following goods has been determined and hereinafter specified shall be the Customs value for assessment of duty & taxes given against them in the Table below: -

<table>
<tr><th>S. No.</th><th>Description of Goods</th><th>PCT Code</th><th>Proposed PCT for WeBOC</th><th>Origin</th><th>Customs Values C&F (US$/KG)</th></tr>
<tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(3)</th><th>(4)</th><th>(6)</th></tr>
<tr><td rowspan="2">1</td><td rowspan="2">Zahidi</td><td rowspan="2">0804.1010</td><td rowspan="2">0804.1010.1000</td><td>Iran</td><td>0.22</td></tr>
<tr><td>Iraq</td><td>0.19</td></tr>
<tr><td>2</td><td>Muzafati</td><td>0804.1010</td><td>0804.1010.1100</td><td>Iran</td><td>0.39</td></tr>
<tr><td>3</td><td>Rabbi/Piarom</td><td>0804.1010</td><td>0804.1010.1200</td><td>Iran</td><td>0.42</td></tr>
<tr><td>4</td><td>Ajwa</td><td>0804.1010</td><td>0804.1010.1300</td><td>All Origins</td><td>4.20</td></tr>
<tr><td>5</td><td>Amber</td><td>0804.1010</td><td>0804.1010.1400</td><td>All Origins</td><td>3.75</td></tr>
<tr><td rowspan="2">6</td><td rowspan="2">Other Varieties / Types</td><td rowspan="2">0804.1010</td><td>0804.1010.1500</td><td>Saudi Arabia/ UAE</td><td>3.40</td></tr>
<tr><td>0804.1010.1600</td><td>Other Origins</td><td>2.60</td></tr>
<tr><td colspan="6">Note: Reduction of 7% shall be admissible on above determined values on account of freight charges, if goods are imported through land route and thereafter actual land freight charges incurred for respective land import station shall be added.</td></tr>
</table>

7. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

8. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

9. The VR shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

10. The Collectorates of customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

(DR. TAHIR QURESHI)
Director

<u>Copy for necessary action and implementation:</u>

The Collectors / Directors of Customs, Collectoratos / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

1) The Member Customs (Operations), F.B.R., Islamabad.
2) The Director General, Customs Valuation, Custom House, Karachi.
3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.

5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.

6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.

7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.

8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.

9) The Karachi Customs Agents Group, Bohri Road, Karachi.

10) The Webmaster, Federal Board of Revenue, Islamabad.

11) Guard File.