

**The Collector of Customs**, Collectorate of Customs, (Appraisement -West / Appraisement -East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi /Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA),Lahore / Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot)/ Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement),Peshawar / Enforcement, Dera Ismail Khan / Exports (Karachi / Port Qasim) / Transit Trade (Karachi).

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

C. No. Misc/18/2009-I/1042 (VALUATION RULING NO.1590/2022)

Dated: 18-01-2022



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

2. **Background of the valuation issue:** Earlier, the customs values of Sweet Corn, Canned Pineapple & Fruit Cocktail were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.965/2016 dated 11.11.2016. The Valuation Ruling was over 5 years old which needed to be revised in accordance with current market values of the subject goods. Representations from importers were also received in this office for issuance of fresh Valuation Ruling for the subject goods. In order to rationalize the import values of subject goods, an exercise was undertaken by the Directorate General of Customs Valuation to re-determine the Customs Values of subject goods in terms of Section 25A of Customs Act, 1969.
3. **Stakeholders' participation in determination of Customs values:** Meetings were held on 22.11.2021 and 02.12.2021 with the importers and other stakeholders. The importers of the subject goods submitted that the local market prices have gone down. The importers further contended that current market trend and the freight factor may also be considered while determining the value of the subject goods. The stakeholders were requested to submit the relevant import documents including Sales Tax invoices. The Stakeholders did not provide the complete documents including sales tax invoices despite repeated requests.
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 arrive at customs values of subject goods. The transaction value method as provided in Sub-Section (1) of Section 25 of the Customs Act, 1969, was found inapplicable because requisite information was not available as per law. The wide variation of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence requisite information under law was not available to arrive at the transaction value. Therefore, identical / similar goods value methods as provided in Sub-Sections (5) & (6) of Section 25



ibid were examined for applicability to the valuation issue in the instant case. The same provided some reference values but could not be exclusively and solely relied upon. In line with the statutory sequential order of Section 25, this office conducted market inquiries under sub-Section (7) of section 25 of the Customs Act, 1969 however; this method of valuation could not be exclusively relied upon. Therefore, valuation method vide Section 25(8) was examined for valuation but the same also could not be applied as conversion cost from the constituent material and allied expenses, at the country of export were not available for manufacturing of the subject goods. Finally, clearance data, market information and international prices through internet were examined thoroughly and the information so gathered was utilized for determination of customs values of the subject goods under Section 25 (9) of the Customs Act, 1969.

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

S. No.	Item Description	Packing	Brand	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value C&F (US\$/Kg)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Sweet Corn	(i)Upto 420 gram	Delmont & Dole	2005.8000	2005.8000.1000	Thailand	1.05
			American Garden	2005.8000	2005.8000.1100	Thailand	1.10
			Fruitamin	2005.8000	2005.8000.1200	All Origins	0.87
			Fresco	2005.8000	2005.8000.1300	All Origins	0.86
			Other Brands	2005.8000	2005.8000.1400	All Origins	1.22
		(ii)Above 420 gram	Delmont & Dole	2005.8000	2005.8000.1500	Thailand	1.03
			American Garden	2005.8000	2005.8000.1600	Thailand	1.08
			Fruitamin	2005.8000	2005.8000.1700	All Origins	0.85
			Fresco	2005.8000	2005.8000.1800	All Origins	0.84
			Hosen	2005.8000	2005.8000.1900	All Origins	1.18
			Other Brands	2005.8000	2005.8000.2000	All Origins	1.20
2.	Pineapple (Full Slice)	(i)Less than 2800 gram	Delmont & Dole	2008.2000	2008.2000.1000	All Origins	0.83
			Seasons & S&W	2008.2000	2008.2000.1100	All Origins	0.80
			Polac	2008.2000	2008.2000.1200	All Origins	0.68
			Farm	2008.2000	2008.2000.1300	All Origins	0.77
			American Garden	2008.2000	2008.2000.1400	All Origins	0.80
			Malapine	2008.2000	2008.2000.1500	All Origins	0.77
			Fruitamin	2008.2000	2008.2000.1600	All Origins	0.76
			Venus	2008.2000	2008.2000.1700	All Origins	0.68
			Mithaani's	2008.2000	2008.2000.1800	All Origins	0.73
			Hosen	2008.2000	2008.2000.1900	All Origins	1.14
			Other Brands	2008.2000	2008.2000.2000	Philippines	0.88
		2008.2000		2008.2000.2100	Other Origins	0.76	
		(ii)Above 2800 gram	Delmont & Dole	2008.2000	2008.2000.2200	All Origins	0.93
			Seasons & S&W	2008.2000	2008.2000.2300	All Origins	0.87
			Polac	2008.2000	2008.2000.2400	All Origins	0.75
			Farm	2008.2000	2008.2000.2500	All Origins	0.76
			American Garden	2008.2000	2008.2000.2600	All Origins	0.81
			Malapine	2008.2000	2008.2000.2700	All Origins	0.76
			Fruitamin	2008.2000	2008.2000.2800	All Origins	0.75
			Venus	2008.2000	2008.2000.2900	All Origins	0.75
			Mithaani's	2008.2000	2008.2000.3000	All Origins	0.72
			Hosen	2008.2000	2008.2000.3100	All Origins	1.10
			Other Brands	2008.2000	2008.2000.3200	Philippines	0.87
2008.2000	2008.2000.3300			Other Origins	0.75		
3.	Pineapple (Broken)	(i)Less than 2800	Delmont & Dole	2008.2000	2008.2000.3400	All Origins	0.88
			Seasons & S&W	2008.2000	2008.2000.3500	All Origins	0.86



	Slice/ Bits)	Tid	gram	Polac	2008.2000	2008.2000.3600	All Origins	0.74		
				Farm	2008.2000	2008.2000.3700	All Origins	0.77		
				Malapine	2008.2000	2008.2000.3800	All Origins	0.75		
				Venus	2008.2000	2008.2000.3900	All Origins	0.74		
				Mithaani's	2008.2000	2008.2000.4000	All Origins	0.72		
				Hosen	2008.2000	2008.2000.4100	All Origins	1.12		
				Other Brands	2008.2000	2008.2000.4200	Philippines	0.87		
					2008.2000	2008.2000.4300	Other Origins	0.75		
				(ii)Above 2800 gram	Delmont & Dole	2008.2000	2008.2000.4400	All Origins	0.88	
					Seasons & S&W	2008.2000	2008.2000.4500	All Origins	0.85	
					Polac	2008.2000	2008.2000.4600	All Origins	0.73	
					Farm	2008.2000	2008.2000.4700	All Origins	0.74	
					Malapine	2008.2000	2008.2000.4800	All Origins	0.73	
					Venus	2008.2000	2008.2000.4900	All Origins	0.73	
			Mithaani's		2008.2000	2008.2000.5000	All Origins	0.71		
			Hosen		2008.2000	2008.2000.5100	All Origins	1.02		
			Other Brands		2008.2000	2008.2000.5200	Philippines	0.86		
					2008.2000	2008.2000.5300	Other Origins	0.74		
			4.	Fruit Cocktail	(i)Less than 2800 gram	Delmont & Dole	2008.9700	2008.9700.1100	All Origins	0.76
							2008.9900	2008.9900.1100		
Seasons & S&W	2008.9700	2008.9700.1200				All Origins	0.71			
	2008.9900	2008.9900.1200								
Polac	2008.9700	2008.9700.1300				All Origins	0.70			
	2008.9900	2008.9900.1300								
Festival	2008.9700	2008.9700.1400				All Origins	0.70			
	2008.9900	2008.9900.1400								
Salzan	2008.9700	2008.9700.1500				All Origins	0.72			
	2008.9900	2008.9900.1500								
Royal Meela	2008.9700	2008.9700.1600				All Origins	0.72			
	2008.9900	2008.9900.1600								
Top Choice	2008.9700	2008.9700.1700				All Origins	0.70			
	2008.9900	2008.9900.1700								
Fiesta	2008.9700	2008.9700.1800				All Origins	0.71			
	2008.9900	2008.9900.1800								
All Seasons Delight	2008.9700	2008.9700.1900				All Origins	0.69			
	2008.9900	2008.9900.1900								
Mithaani's	2008.9700	2008.9700.2000				All Origins	0.67			
	2008.9900	2008.9900.2000								
Hosen	2008.9700	2008.9700.2100	All Origins	0.96						
	2008.9900	2008.9700.2100								
Other Brands	2008.9700	2008.9700.2200	Philippines	0.72						
	2008.9900	2008.9900.2200								
	2008.9700	2008.9700.2300	Other Origins	0.70						
(ii)Above 2800 gram	Delmont & Dole	2008.9700	2008.9700.2400	All Origins	0.73					
		2008.9900	2008.9900.2400							
	Seasons & S&W	2008.9700	2008.9700.2500	All Origins	0.72					
		2008.9900	2008.9900.2500							
	Polac	2008.9700	2008.9700.2600	All Origins	0.67					
		2008.9900	2008.9900.2600							
	Festival	2008.9700	2008.9700.2700	All Origins	0.67					
		2008.9900	2008.9900.2700							
	Salzan	2008.9700	2008.9700.2800	All Origins	0.69					
		2008.9900	2008.9900.2800							
Royal Meela	2008.9700	2008.9700.2900	All Origins	0.69						
	2008.9900	2008.9900.2900								
Top Choice	2008.9700	2008.9700.3000	All Origins	0.67						
	2008.9900	2008.9900.3000								
Fiesta	2008.9700	2008.9700.3100	All Origins	0.68						
	2008.9900	2008.9900.3100								
All Sesons Delight	2008.9700	2008.9700.3200	All Origins	0.66						
	2008.9900	2008.9900.3200								





		Mithaani's	2008.9700 2008.9900	2008.9700.3300 2008.9900.3300	All Origins	0.64
		Other Brands	2008.9700 2008.9900	2008.9700.3400 2008.9900.3400	Philippines	0.69
			2008.9700 2008.9900	2008.9700.3500 2008.9900.3500	Other Origins	0.67
<p><i>Note: In case of imports in Bulk packing i.e. more than 05 Kgs (net contents), a discount of 10% may be allowed only against customs values mentioned above.</i></p>						

6. The values of subject items are determined on basis of net content with preservative (mentioned on the packing). The value of essential packing (container in which subject goods are primarily packed/ preserved) has been included in the above determined values and the values are accordingly adjusted.


7. In cases where declared / transaction values are higher than the Customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing officer shall apply those values in terms of Sub-Section 25(1) of Section 25 of the Customs Act, 1969. 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 Rulings values are made accessible to the assessing officers. The assessment shall be finalized in the correct classification after fulfilling required formalities relating to importability or other certification required thereon.

8. **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-Section (4) of Section 25A of the Customs Act, 1969.

9. **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 25D of the Customs Act, 1969, within 30 days from the date of issue of this ruling before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

10. 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.

11. *This ruling supersedes Valuation Ruling No. 965/2016 dated 11.11.2016.*

  
 (Syed Fawad Ali Shah)  
 Director

Copy for information to:

- 1) The Member Customs (Policy/Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisal (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.

- 5) The Chief Collector of Customs, Appraisement (Central), Custom House Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House Lahore.
- 7) The Chief Collector of Customs (North), Custom House Islamabad.
- 8) The Chief Collector of Customs, Balochistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation-FBR, Islamabad.
- 11) The Director General, PCA& Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director General, Transit Trade, Custom House Karachi
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 15) The Director, Transit Trade, Custom House Karachi
- 16) The Director, Directorate of Customs Valuation, Lahore.
- 17) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 18) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 19) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 20) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 21) The Webmaster, Federal Board of Revenue, Islamabad.
- 22)- Guard File.