

The Collector of Customs, Collectorate of Customs, (Appraisement -West / Appraisement -East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JJAP), 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 VALUE OF FOOD SUPPLEMENTS/
MULTIVITAMINS/ MINERAL SUPPLEMENTS AND WHEY PROTEIN UNDER
SECTION 25A OF THE CUSTOMS ACT, 1969**

C. No. Misc/10/2016-I/318 / VALUATION RULING NO. 1620 / 2022

Dated: 31-03-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969 Customs value of Food Supplements/ Multivitamins/ Mineral Supplements and Whey Protein is determined as follows:-

2- **Background of the valuation issue:** Earlier, the customs value of Food Supplements/ Multivitamins/ Mineral Supplements and Whey Protein was determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1375/2019 dated 24-05-2019 which was more than 02 years old. Representations from various importers were received for fresh determination of customs values keeping in view the current price trend. In order to rationalize the import values of subject goods, an exercise was undertaken by the Directorate General of Customs Valuation to determine the Customs Values of subject goods in terms of Section 25A of Customs Act, 1969.

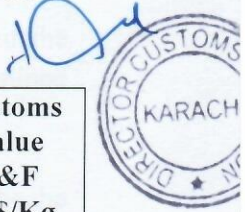
3- **Stakeholders' participation in determination of Customs values:** Meetings were held on 17.11.2021 and 24-02-2022 with the stakeholders of subject goods. The stakeholders contended that the existing customs values are on higher side. The importers further contended that international market factors 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.

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 were utilized and analyzed for determination of customs values of the subject goods under Section 25 (9) of the Customs Act, 1969.

5- **Customs value for Food Supplements/ Multivitamins/ Mineral Supplements and Whey Protein – hereinafter specified** shall be assessed to duty/taxes at following minimum Customs Values:-

S. No.	Item Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value C&F USS/Kg (Net Content)
(1)	(2)	(3)	(4)	(5)	(6)
1	Caltarate Tablets D3 Supplement 600-D3	2106.9090	2106.9090.1900	All Origins	39.18
2	Caltarate Calcium & Vitamin D3 Supplement	2106.9090	2106.9090.2000	All Origins	40.25
3	Centrum Silver Men 50-Supplement	2106.9090	2106.9090.2100	All Origins	41.59
4	Centrum Silver Adults 50-Supplement	2106.9090	2106.9090.2200	All Origins	33.68
5	Centrum Silver Women 50-Supplement	2106.9090	2106.9090.2300	All Origins	46.61
6	Centrum Men Multivitamin/ Mineral Supplement	2106.9090	2106.9090.2400	All Origins	35.68
7	Centrum Women Multivitamin/ Mineral Supplement	2106.9090	2106.9090.2500	All Origins	37.61
8	Vivioptal Softgels Multivitamin & Mineral	2106.9090	2106.9090.2600	All Origins	32.43
9	Vivioptal Capsule Multivitamin & Mineral	2106.9090	2106.9090.2700	All Origins	36.67
10	Whey Protein Elite	2106.9090	2106.9090.1000	All Origins	5.67
11	Whey Protein Nitro Tec	2106.9090	2106.9090.1100	All Origins	5.02
12	Whey Protein Optimum Nutrition	2106.9090	2106.9090.1200	All Origins	5.24
13	Total Mass Matrix The Protein Works(TPW)	2106.9090	2106.9090.1300	All Origins	3.42



14	Mass Gain Optimum Nutrition	2106.9090	2106.9090.1400	All Origins	3.04
15	100% Whey Protein GNC	2106.9090	2106.9090.1500	All Origins	5.34
16	Whey protein 80% The Protein Works(TPW)	2106.9090	2106.9090.1600	All origins	4.02
17	Gold Standard 100% Whey Optimum Nutrition	2106.9090	2106.9090.1700	All Origins	5.07
18	Whey Protein Other Brands	2106.9090	2106.9090.1800	All Origins	5.32

6- In cases where declared 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. 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.

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-Section (4) of Section 25A of the Customs Act, 1969, read with Rule 107(a), Chapter IX, of the Customs Rules, 2001.

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 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, 7th Floor, Custom House, Karachi.

9- The Collectors of Customs may kindly ensure that the values given in the Valuation 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. The Customs values determined in the ruling are for the description and specification as mentioned in Para-5. PCT Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling all formalities relating to importability or any other certifications required thereon.

10- *This ruling supersedes Valuation Ruling No. 1375/2019 dated 24-05-2019.*

S. J. Shah

(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, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.

- 5) The Chief Collector of Customs, Appraisal (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.