



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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 VALUE OF CHOCOLATES UNDER
SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 1629/2022)

No. Misc/10/2012-I/358.

Dated: 08-04-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs value of Chocolates is determined as follows:

2. Background of the Valuation Issue: : Earlier, the customs value of Chocolates was determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1042/2017 dated 13-02-2017. Since the valuation ruling was more than five (05) years old, an exercise was carried out by this Directorate General to determine afresh the customs value of subject goods under Section 25A of the Customs Act, 1969.

3. Stakeholders' Participation in Determination of Customs Values: Meeting for the determination of customs values of Chocolates with stakeholders was held on 24-02-2022 which was duly attended by all the stakeholders. The current value of chocolates in the international market and aspect of freight was discussed in detail. Some of the importers requested to include new brands in the upcoming Valuation Ruling. It was also highlighted that the subject goods are perishable items and therefore have got limited shelf life, consequently, near the expiry dates, these perishable items are sold on sale and discounted prices. The traders further stated that since the subject goods are mainly being sold on super and general stores, therefore, a lot more expenses shelf rent, marketing expenses. Refrigeration cost etc. is added at retail level which cannot be managed without adding extra value to the subject goods. The importers contended that all these factors may also be considered in fixing value of subject goods. Prices were accordingly also verified on the basis of location of market in the city and date of expiry of the product in question. The importers / stakeholders were requested to submit the following documents before or during the course of stakeholders meetings:

- i. *Invoices of imports during last three months showing customs value.*
- ii. *Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.*
- iii. *Copies of Contracts made / LCs opened during the last three months showing the value of item in question.*
- iv. *Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.*

4. **Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (I) of Section 25 was found inapplicable because the requisite information required under the law was not available to arrive at the correct transaction value. Identical / similar goods value method provided in 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 same importers provide 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 die 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. However, it was found that the determination of Customs value could not be based solely upon this method either. Therefore, valuation method provided vide Section 25 (8) of Customs Act 1969, could not be applied as the conversion cost from constituent materials and allied expenses, at country of export were are not available. Finally, PRAL database, market information and international prices through Web were examined thoroughly; All the information so gathered was analyzed for determination of Customs Value of the subject good. Consequently, the Fall Back Method as provided under section 25(9) of the Customs Act, 1969 was applied to arrive at assessable customs values of Chocolates.

5. **Customs Values for Chocolates:** Chocolates *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values:

S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value (US\$ /Kg) Net Content
(1)	(2)	(3)	(4)	(5)	(6)
1	Chocolate Brands Mars, Bounty, Snickers, Twix 18 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1010 1806.3200.1010 1806.9000.1010	All origins	6.43
2	Chocolate Brands Mars, Bounty, Snickers, Twix 35 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1020 1806.3200.1020 1806.9000.1020	All origins	6.18
3	Chocolate Brands Mars, Bounty, Snickers, Twix 40 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1030 1806.3200.1030 1806.9000.1030	All origins	5.93
4	Chocolate Brands Mars, Bounty, Snickers, Twix 54 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1040 1806.3200.1040 1806.9000.1040	All origins	5.68
5	Chocolate Brands Mars, Bounty, Snickers, Twix 150 Grams Miniature Bags	1806.3100 1806.3200 1806.9000	1806.3100.1050 1806.3200.1050 1806.9000.1050	All origins	5.43
6	Chocolate Brands Mars, Bounty, Snickers, Twix 270 Grams Miniature Bags	1806.3100 1806.3200 1806.9000	1806.3100.1060 1806.3200.1060 1806.9000.1060	All origins	10.25
7	Chocolate Brands Mars, Bounty, Snickers, Twix 324 Grams 6Packs	1806.3100 1806.3200 1806.9000	1806.3100.1070 1806.3200.1070 1806.9000.1070	All origins	9.75
8	Ritter Sport Alpine Milk Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.1080 1806.3200.1080 1806.9000.1080	All origins	11.20



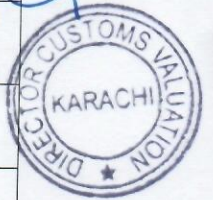
9	Alprose Swiss Prom in 300gms/ Alprose Swiss Butter Sweet 300 gms	1806.3100 1806.3200 1806.9000	1806.3100.1090 1806.3200.1090 1806.9000.1090	All origins	15.23
10	After Eight 200gm	1806.3100 1806.3200 1806.9000	1806.3100.1100 1806.3200.1100 1806.9000.1100	All origins	17.32
11	After Eight 400gm	1806.3100 1806.3200 1806.9000	1806.3100.1110 1806.3200.1110 1806.9000.1110	All origins	17.07
12	Celebration Gift Tub (750 grams)	1806.3100 1806.3200 1806.9000	1806.3100.1120 1806.3200.1120 1806.9000.1120	All origins	10.23
13	Chocolate Brand Cadbury (Various Flavours / Blends) 41-99 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1130 1806.3200.1130 1806.9000.1130	All origins	8.61
14	Chocolate Brand Cadbury (Various Flavours/Blends) 100-149 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1140 1806.3200.1140 1806.9000.1140	All origins	8.41
15	Chocolate Brand Cadbury (Various Flavours/Blends) 200 & above Grams	1806.3100 1806.3200 1806.9000	1806.3100.1150 1806.3200.1150 1806.9000.1150	All origins	8.21
16	Cadbury Flake Chocolate Bars	1806.3100 1806.3200 1806.9000	1806.3100.1160 1806.3200.1160 1806.9000.1160	All origins	16.99
17	Cadbury Dairy Milk (fruit & Nut)	1806.3100 1806.3200 1806.9000	1806.3100.1170 1806.3200.1170 1806.9000.1170	All origins	16.03
18	Delacre Prestige Luxury Belgian Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.1180 1806.3200.1180 1806.9000.1180	All origins	19.00
19	Ferraro Rocher 300gms	1806.3100 1806.3200 1806.9000	1806.3100.1190 1806.3200.1190 1806.9000.1190	All origins	14.50
20	Ferraro Rocher 200gms	1806.3100 1806.3200 1806.9000	1806.3100.1200 1806.3200.1200 1806.9000.1200	All origins	14.50
21	Chocolate Brand Galaxy (Various Flavours/Blends) 15-40 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1210 1806.3200.1210 1806.9000.1210	All origins	17.13
22	Chocolate Brand Galaxy (Various Flavours/Blends) 41-99 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1220 1806.3200.1220 1806.9000.1220	All origins	15.13
23	Chocolate Brand Galaxy (Various Flavours/Blends) 100-149 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1230 1806.3200.1230 1806.9000.1230	All origins	13.13
24	Chocolate Brand Galaxy (Various Flavours/Blends) 150-199 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1240 1806.3200.1240 1806.9000.1240	All origins	11.13
25	Chocolate Brand Galaxy (Various Flavours Blends) 200 Grams & above	1806.3100 1806.3200 1806.9000	1806.3100.1250 1806.3200.1250 1806.9000.1250	All origins	14.13
26	Galaxy Jewels Chocolates 400gms	1806.3100 1806.3200 1806.9000	1806.3100.1260 1806.3200.1260 1806.9000.1260	All origins	10.88
27	Guylian Belgian Chocolates (Various Blends/Flavours)	1806.3100 1806.3200 1806.9000	1806.3100.1270 1806.3200.1270 1806.9000.1270	All origins	25.08
28	Ghirardelli Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.1280 1806.3200.1280 1806.9000.1280	All origins	57.69
29	Godiva Chocolatier Assorted Belgian Gift Box	1806.3100 1806.3200 1806.9000	1806.3100.1290 1806.3200.1290 1806.9000.1290	All origins	41.53
30	Gudrun A Collection of Fine Belgian Chocolates Gift Box	1806.3100 1806.3200 1806.9000	1806.3100.1300 1806.3200.1300 1806.9000.1300	All origins	40.35



31	Hcharffen Berger 3-Bar Chocolates Assortment Gift	1806.3100 1806.3200 1806.9000	1806.3100.1310 1806.3200.1310 1806.9000.1310	All origins	68.60
32	Heath Miniature Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.1320 1806.3200.1320 1806.9000.1320	All origins	25.98
33	The Belgian Chocolate (All flavours/Blends /Packings)	1806.3100 1806.3200 1806.9000	1806.3100.1330 1806.3200.1330 1806.9000.1330	All origins	4.20
34	Tiffany Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.1340 1806.3200.1340 1806.9000.1340	All origins	6.79
35	Aldivia Chocolate/Elif Chocolate (All flavours/Blends/ Packing)	1806.3100 1806.3200 1806.9000	1806.3100.1350 1806.3200.1350 1806.9000.1350	All origins	2.75
36	Chocolate Brands Candour, Anata, Shirin Asal and Shoniz	1806.3100 1806.3200 1806.9000	1806.3100.1360 1806.3200.1360 1806.9000.1360	All origins	4.50
37	King Egg / Choco Dream Egg / Spider Egg Surprise/Barbie Egg Surprise	1806.3100 1806.3200 1806.9000	1806.3100.1370 1806.3200.1370 1806.9000.1370	All origins	2.82
38	Nestle Crunch 180gms	1806.3100 1806.3200 1806.9000	1806.3100.1380 1806.3200.1380 1806.9000.1380	All origins	17.16
39	Chocolate Lindt (Various Flavours / Blends) Upto 50 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1390 1806.3200.1390 1806.9000.1390	All origins	21.56
40	Chocolate Lindt (Various Flavours / Blends) 51-99 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1400 1806.3200.1400 1806.9000.1400	All origins	20.56
41	Chocolate Lindt (Various Flavours Blends) 100-149 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1410 1806.3200.1410 1806.9000.1410	All origins	19.56
42	Chocolate Lindt (Various Flavours / Blends) 150-200 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1420 1806.3200.1420 1806.9000.1420	All origins	18.56
43	Chocolate Lindt (Various Flavours/Blends) 201-300 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1430 1806.3200.1430 1806.9000.1430	All origins	17.56
44	Chocolate Lindt (Various Flavours/Blends) 301-500 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1440 1806.3200.1440 1806.9000.1440	All origins	16.56
45	Solen MaxBar Collection Chocolate Bag	1806.3100 1806.3200 1806.9000	1806.3100.1450 1806.3200.1450 1806.9000.1450	All origins	3.10
46	M&M Chocolate Beans (Various Packing)	1806.3100 1806.3200 1806.9000	1806.3100.1460 1806.3200.1460 1806.9000.1460	All origins	7.27
47	Elit /Alyan Chocolate All Flavours / Blends / Packing types	1806.3100 1806.3200 1806.9000	1806.3100.1470 1806.3200.1470 1806.9000.1470	All origins	3.30
48	Sweet Heart / Dew Drop/ Tresor Dore Tee Rose / Ferry rose Chocolate (All Flavours/ Blends)	1806.3100 1806.3200 1806.9000	1806.3100.1480 1806.3200.1480 1806.9000.1480	All origins	2.80
49	Milky way 100 grams	1806.3100 1806.3200 1806.9000	1806.3100.1490 1806.3200.1490 1806.9000.1490	All origins	11.63
50	Quality Street (240/265grams)	1806.3100 1806.3200 1806.9000	1806.3100.1500 1806.3200.1500 1806.9000.1500	All origins	5.30
51	Quality Street Gift Tub (350 / 480grams)	1806.3100 1806.3260 1806.9000	1806.3100.1510 1806.3200.1510 1806.9000.1510	All origins	5.10



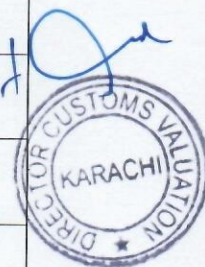
52	Quality Street Gift Tub (820 / 850 grams)	1806.3100 1806.3200 1806.9000	1806.3100.1520 1806.3200.1520 1806.9000.1520	All origins	4.90
53	Valor / Guylian Chocolate (All Flavours / Blends)	1806.3100 1806.3200 1806.9000	1806.3100.1530 1806.3200.1530 1806.9000.1530	All origins	5.75
54	Loacker Chocolate Bar (Various Flavours/Blends)	1806.3100 1806.3200 1806.9000	1806.3100.1540 1806.3200.1540 1806.9000.1540	All origins	13.50
55	Toblerone (white)	1806.3100 1806.3200 1806.9000	1806.3100.1550 1806.3200.1550 1806.9000.1550	All origins	7.77
56	Toblerone (milk)	1806.3100 1806.3200 1806.9000	1806.3100.1560 1806.3200.1560 1806.9000.1560	All origins	7.42
57	Bolci Chocolate (All flavours/Blends /Packings)	1806.3100 1806.3200 1806.9000	1806.3100.1570 1806.3200.1570 1306.9000.1570	All origins	3.30
58	Mixed Minis Chocolate 500 gms	1806.3100 1806.3200 1806.9000	1806.3100.1580 1806.3200.1580 1806.9000.1580	All origins	6.40
59	Nestle Smarties	1806.3100 1806.3200 1806.9000	1806.3100.1590 1806.3200.1590 1806.9000.1590	All origins	4.95
60	A & N Choco beans	1806.3100 1806.3200 1806.9000	1806.3100.1600 1806.3200.1600 1806.9000.1600	All origins	2.60
61	Willie's wafer Chocolate 50gms	1806.3100 1806.3200 1806.9000	1806.3100.1610 1806.3200.1610 1806.9000.1610	All origins	6.30
62	Fai Don Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.1620 1806.3200.1620 1806.9000.1620	All origins	4.00
63	Tayas Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.1630 1806.3200.1630 1806.9000.1630	All origins	3.70
64	Tayas Toffee	1806.3100 1806.3200 1806.9000	1806.3100.1630 1806.3200.1630 1806.9000.1630	All origins	2.50
65	Vigos Chocolate / Candies	1806.3100 1806.3200 1806.9000	1806.3100.1640 1806.3200.1640 1806.9000.1640	All origins	2.15
66	Chocolate Hershey's Various Flavours/Blends)	1806.3100 1806.3200 1806.9000	1806.3100.1650 1806.3200.1650 1806.9000.1650	All origins	22.44
67	Leonidas Belgian Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.1660 1806.3200.1660 1806.9000.1660	All origins	86.55
68	Merci European Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.1670 1806.3200.1670 1806.9000.1670	All origins	40.90
69	Nestle Swiss White Chocolate Tablet/Nestle Swiss Milk Chocolate with Hazelnut Tablet/ Nestle Swiss Milk Chocolate Tablet	1806.3100 1806.3200 1806.9000	1806.3100.1680 1806.3200.1680 1806.9000.1680	All origins	13.41
70	Le Choco Lounge Truffles	1806.3100 1806.3200 1806.9000	1806.3100.1690 1806.3200.1690 1806.9000.1690	All origins	70.00
71	Mark & Spencer Milk Dark and White Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.1700 1806.3200.1700 1806.9000.1700	All origins	40.00
72	Valrhona French Gourmet Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.1710 1806.3200.1710 1806.9000.1710	All origins	45.00



73	Seattle Chocolates Gift Box	1306.3100 1806.3200 1806.9000	1806.3100.1720 1806.3200.1720 1806.9000.1720	All origins	61.05
74	Marich Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.1730 1806.3200.1730 1806.9000.1730	All origins	61.08
75	Royal Belgian Thin Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.1740 1806.3200.1740 1806.9000.1740	All origins	60.07
76	Hershey's Pot of Gold Milk & Dark Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.1750 1806.3200.1750 1806.9000.1750	All origins	20.50
77	Milka Milk Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.1760 1806.3200.1760 1806.9000.1760	All origins	7.70
78	Kinder Bueno (Wafer)	1806.3100 1806.3200 1806.9000	1806.3100.1770 1806.3200.1770 1806.9000.1770	All origins	6.83
79	Kinder T-4 (50gms)	1806.3100 1806.3200 1806.9000	1806.3100.1780 1806.3200.1780 1806.9000.1780	All origins	7.18
80	Kinder T-8 (100gms)	1806.3100 1806.3200 1806.9000	1806.3100.1790 1806.3200.1790 1806.9000.1790	All origins	6.85
81	Rapsodi Vigos Chocolate (1kg/packet)	1806.3100 1806.3200 1806.9000	1806.3100.1800 1806.3200.1800 1806.9000.1800	All origins	3.50
82	Cagla Brand Compound Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.1810 1806.3200.1810 1806.9000.1810	All origins	4.34
83	Kit Kat Bars / wafers	1806.3100 1806.3200 1806.9000	1806.3100.1820 1806.3200.1820 1806.9000.1820	All origins	4.90
84	Galaxy Minis	1806.3100 1806.3200 1806.9000	1806.3100.1830 1806.3200.1830 1806.9000.1830	All origins	14.14
85	Moven Pick Chocolate (All flavours /Blends)	1806.3100 1806.3200 1806.9000	1806.3100.1840 1806.3200.1840 1806.9000.1840	All origins	16.85
86	Truffle Chocolate Bar (All Flavours / Blends)	1806.3100 1806.3200 1806.9000	1806.3100.1850 1806.3200.1850 1806.9000.1850	All origins	10.03
87	Choc Coin White	1806.3100 1806.3200 1806.9000	1806.3100.1860 1806.3200.1860 1806.9000.1860	All origins	10.62
88	JB Choco Jinny (All Flavours /Blends/Shapes)	1806.3100 1806.3200 1806.9000	1806.3100.1870 1806.3200.1870 1806.9000.1870	All origins	6.35
89	Cihan Milk Caramel Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.1880 1806.3200.1880 1806.9000.1880	All origins	3.69
90	Skittles Fruit Beans	1806.3100 1806.3200 1806.9000	1806.3100.1890 1806.3200.1890 1806.9000.1890	All origins	9.10
91	Maltesers Chocolate (All Flavours / Blends)	1806.3100 1806.3200 1806.9000	1806.3100.1900 1806.3200.1900 1806.9000.1900	All origins	10.30
92	Toren / oddie/ evliya Chocolate Compound/Blends/ Candies	1806.3100 1806.3200 1806.9000	1806.3100.1910 1806.3200.1910 1806.9000.1910	All origins	3.30
93	Nestle Lion Bar	1806.3100 1806.3200 1806.9000	1806.3100.1920 1806.3200.1920 1806.9000.1920	All origins	9.42



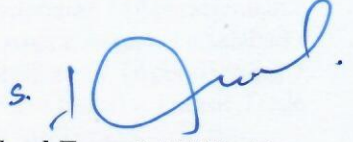
94	Ferrero Rocher Chocolate Bars (All Flavours / Blends)	1806.3100 1806.3200 1806.9000	1806.3100.1930 1806.3200.1930 1806.9000.1930	All origins	12.40
95	Godiva Belgian Chocolate Bar (All Flavours / Blends)	1806.3100 1806.3200 1806.9000	1806.3100.1940 1806.3200.1940 1806.9000.1940	All origins	27.79
96	Lokumix Turkish Delight	1806.3100 1806.3200 1806.9000	1806.3100.1950 1806.3200.1950 1806.9000.1950	All origins	11.89
97	Truffle Chocolate Hazelnut	1806.3100 1806.3200 1806.9000	1806.3100.1960 1806.3200.1960 1806.9000.1960	All origins	5.75
98	Delices De Belgique Chocolate (All Flavours / Blends / Packings)	1806.3100 1806.3200 1806.9000	1806.3100.1970 1806.3200.1970 1806.9000.1970	All origins	11.50
99	Kinder Joy (All sizes / packings)	1806.3100 1806.3200 1806.9000	1806.3100.1980 1806.3200.1980 1806.9000.1980	All origins	18.00
100	Rafaello Chocolate (All sizes / packings)	1806.3100 1806.3200 1806.9000	1806.3100.1990 1806.3200.1990 1806.9000.1990	All origins	10.24
101	Other Chocolate Brands	1806.3100 1806.3200 1806.9000	1806.3100.2000 1806.3200.2000 1806.9000.2000	China	3.64
			1806.3100.2010 1806.3200.2010 1806.9000.2010	Turkey / Indonesia / Malaysia	4.25
			1806.3100.2020 1806.3200.2020 1806.9000.2020	Europe / USA	6.83
			1806.3100.2030 1806.3200.2030 1806.9000.2030	Other Origins	3.94



6. These values do not cover alcohol-filled chocolates due to importability concerns. In cases where declared 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.
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 (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:** A revision petition may be filed against this Ruling, as provided 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 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. Customs values determined in the ruling are for the description and specification as mentioned herein. PCT Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officer. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or

violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

10. *This ruling supersedes Valuation Ruling No.1042/2017 dated 13-02-2017.*


(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, Appraisement (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 / Peshawar / Quetta.
- 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.