



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI  
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The Collectors of Customs, Collectorates of Customs (Appraisalment – West)/ Appraisalment – East / SAPT / Appraisalment – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisalment/Enforcement), Quetta/ Gawadar/ Khuzdar (Appraisalment/ Enforcement/ AIIA), (Appraisalment East/West), Lahore, Faisalabad/ Appraisalment, Sargodha/ Enforcement, Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisalment/ Enforcement), Peshawar/ Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade Karachi.

**DETERMINATION OF CUSTOMS VALUES OF OLIVE OILS (PCT CODE:  
1509.9000) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1806 /2023)**

C.No. Misc/20/2009-I/857

Dated: 18-09-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Olive Oils are determined as follows:

**Background of the valuation issue:** Earlier, the Customs values of Olive Oils were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1645/2022 dated 30-04-2022. An exercise has been undertaken by this Directorate to re-determine the Customs values afresh in line with values prevalent in the international market.

2. **Analysis / Exercise done to determine Customs Values:** In this regard, meetings dated 13-03-2023 & 01-06-2023 were held in the Directorate of Customs Valuation, Karachi which were attended by the relevant stakeholders. 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 Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25 (7) read with Section 25(9) of the Customs Act, 1969.

3. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the 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 due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) & (6) ibid were examined for applicability to determine Customs values of subject goods. The data provided some reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities and variation in declaration. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-section (7) of Section 25 of the Customs Act, 1969. Various Retail/Wholesale Markets were



PLEASE CIRCULATE

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**ZAHID BASHIR CHAUDHRY**  
(General Secretary)  
Karachi Customs Agents Association



visited to observe the actual prices of Olive Oils. On the basis of available data / information collected and exercise conducted, the values of Olive Oils have been determined under sub-section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969.

4. **Customs values of Olive Oils:** Olive Oils, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per following Table:

Sr. No.	Item Description	PCT Code	Proposed PCT for WeBOC	Origin	Specification	Customs Values C & F (US\$/PC) Retail Packing
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Olive Oil (Pomace)	1509.9000	1509.9000.1000	All Origins	100 ml	0.32
			1509.9000.1100		125 ml	0.41
			1509.9000.1200		175 ml	0.55
			1509.9000.1300		200 ml	0.62
			1509.9000.1400		250 ml	0.79
			1509.9000.1500		400 ml	1.21
			1509.9000.1600		500 ml	1.52
			1509.9000.1700		1000 ml	2.91
			1509.9000.1800		2000 ml	5.70
			1509.9000.1900		3000 ml	8.54
			1509.9000.2000		3500 ml	9.96
			1509.9000.2100		4000 ml	10.35
			1509.9000.2200		5000 ml	12.93
			1509.9000.2300		6000 ml	15.55
			2		Olive Oil (Pure)	1509.9000
1509.9000.2500	100 ml	0.44				
1509.9000.2600	125 ml	0.53				
1509.9000.2700	175 ml	0.74				
1509.9000.2800	200 ml	0.85				
1509.9000.2900	250 ml	1.04				
1509.9000.3000	400 ml	1.70				
1509.9000.3100	500 ml	2.09				
1509.9000.3200	1000 ml	3.89				
1509.9000.3300	2000 ml	7.19				
1509.9000.3400	3000 ml	11.39				
1509.9000.3500	3500 ml	13.28				
1509.9000.3600	4000 ml	13.81				
1509.9000.3700	5000 ml	17.24				
1509.9000.3800	6000 ml	20.72				
3	Olive Oil (Extra Virgin/ Virgin Light)	1509.9000	1509.9000.3900	All Origins	8000 ml	27.62
			1509.9000.4000		100 ml	0.51
			1509.9000.4100		125 ml	0.64
			1509.9000.4200		175 ml	0.90
			1509.9000.4300		200 ml	0.98
			1509.9000.4400		250 ml	1.21





		1509.9000.4500	400 ml	1.94
		1509.9000.4600	500 ml	2.42
		1509.9000.4700	1000 ml	4.66
		1509.9000.4800	2000 ml	9.20
		1509.9000.4900	3000 ml	13.67
		1509.9000.5000	3500 ml	15.96
		1509.9000.5100	4000 ml	16.58
		1509.9000.5200	5000 ml	20.65
		1509.9000.5300	6000 ml	24.89
		1509.9000.5400	8000 ml	33.14

5. 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

6. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

7. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, 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 its issuance, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

8. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table of this Ruling. 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 requisite formalities related to importability or any other certifications 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.

9. ***This Ruling supersedes Valuation Ruling No.1645/2022 dated 30-04-2022.***

(Fayaz Rasool Maken)  
Director

Copy for information to: -

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