



GOVERNMENT OF PAKISTAN
DIRECTORATE OF VALUATION
CUSTOM HOUSE, LAHORE



C.NO: V-Cus/Val/80/2023-24/376

Dated: 09-06-2026

The Collector of Customs, Collectorate of Customs: Exports (Karachi / Port Qasim), Airports (Islamabad / Lahore / Karachi), Enforcement Hyderabad, Appraisement (Quetta / Taftan / Gwadar), Appraisement (Lahore East / West), Appraisement Faisalabad, Sambrial (Sialkot), Enforcement (Sargodha / Islamabad / Quetta), Gilgit-Baltistan, Appraisement Peshawar, Enforcement (Peshawar / Dera Ismail Khan), Appraisement Kohat.

DETERMINATION OF CUSTOMS / EXPORT VALUE OF MANGOES (ALL TYPES) (VALUATION RULING NO 3 /2026)

In the exercise of powers conferred under Section 25A read with Section 25 (15) of the Customs Act 1969, the Customs/Export value of MANGOES (ALL TYPES) for the Current Season, is determined as follows: -

2- **Background of the Valuation Issue** The Directorate of Customs Valuation Lahore received an application No. PFVA/DCV-KHI/26/2738, 20-5-2026 from Pakistan Fruit & Vegetable Importers, Exporters & Merchants Association (PFVA) seeking review of the existing Valuation Ruling No: 2/2025, dated 08-07-2025 and issuance of a fresh Valuation Ruling for the current season. Further, the said valuation ruling was applicable only for previous season and thus has been expired. Therefore, the Directorate of Customs Valuation Lahore initiated an exercise for determination of the value of mangoes (all types) in terms of Section 25A read with Sub Section 15 of Section 25 of the Customs Act, 1969.

3- **Stakeholders' participation in determination of Customs/Exports value:** A meeting was convened on, 03-06-2026 for participation of major stakeholders including, representatives from All Pakistan Fruit & Vegetable Exporters, Importers & Merchants Association (PFVA), and exporters of MANGOES (ALL TYPES). The issue pertaining to the valuation of the subject item was deliberated upon in detail in the afore-referred meeting. Proposals submitted by stakeholders for consideration were thoroughly analyzed. The documents submitted by the stakeholders, arguments submitted during the meeting, price trends and exports data from PRAL were also examined for determination of customs export value of 'MANGOES (ALL TYPES)'.

4- **Method adopted to determine Customs/Exports value:** Valuation provisions under Section 25 (15) of the Customs Act, 1969 were followed to determine export value that included export data, market survey, international market trends and documents submitted by stakeholders.

5- **Customs Export Value for Mangoes (All Types)– hereinafter specified** shall be applied as the **Minimum Export Price**: -

No	Description	PCT Code	Proposed PCT for WeBOC	Origin	Export FOB Value (USD/MT)	For all destinations
(1)	(2)	(3)	(4)	(5)	(6)	
1	Fresh Mangoes (All Types)	0804.5020 0804.5040 0804.5090	0804.5020.1000 0804.5040.1000 0804.5090.1000	Pakistan	545	

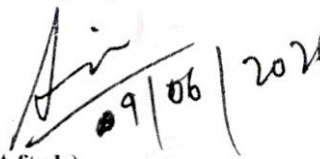
6- In cases where declared / transaction values are higher than the Customs values determined in this Valuation Ruling, the assessing officer shall apply those values in terms of Section 25 A of the Customs Act, 1969.

7- **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject export 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.

8- **Revision of the value determined vide this Valuation Ruling:** (i) 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.

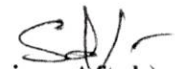
(ii)- The Collectors of Customs may ensure that the values given in the Valuation Ruling for the given description of goods are applied by the staff concerned without fail. Any anomaly observed may be brought to the notice of this Directorate immediately. Customs values determined in the Valuation Ruling are for the description and specification as mentioned in the above table.

(iii)- HS codes are mentioned for illustrative purposes so that Valuation Ruling's values are made accessible to the assessing officer. The assessment shall be finalized based on correct classification after fulfilling requisite formalities related to exportability or any other aspect required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of the Export Policy Order or section 15 of the Customs Act 1969 or any other law in vogue therein. In case Collectorate(s) observe any change in the values of the exported goods and consider it necessary to amend this Valuation Ruling, they may send their proposal immediately to this Directorate along with justification for further necessary action.


(Saima Aftab)
Director

Copy for information to:

- 1) Member Customs (Policy) / (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Directorate General of Customs Valuation, Custom House, Karachi.
- 3) The Director General, Directorate General of Reforms & Automation, Karachi.
- 4) The Chief Collector of Customs, Exports, Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (Central), Custom House Lahore.
- 6) The Chief Collector of Customs, Appraisalment, Baluchistan, Custom House, Quetta.
- 7) The Chief Collector of Customs, Appraisalment, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 8) The Director General, PCA& Internal Audit, Karachi.
- 9) The Director General, Transit Trade, Custom House Karachi
- 10) The Director, Directorate of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 11) All Pakistan Fruit & Vegetable Exporters, Importers & Merchants Association (PFVA), Karachi.
- 12) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 13) The Chambers of Commerce & Industry, Islamabad, Karachi, Lahore, Peshawar, Quetta, Gilgit Baltistan, Hyderabad, Sialkot, and Sargodha.
- 14) The Webmaster, Federal Board of Revenue, Islamabad.
- 15) Guard File.


(Saima Aftab)
Director