

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI**

No. Misc/10/2008-I

Karachi, the 21th May, 2009

The Collector of Customs,
Model Customs Collectorates (Appraisement, PaCCS,
Port Qasim, Preventive), Karachi/ Lahore/ Sambrial/
Faisalabad/Multan/ Islamabad/
Hyderabad/ Quetta/ Peshawar

**Subject: VALUATION OF CANNED PINEAPPLE (H. S. CODE 2008.2000) ORIGIN WISE
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

On specific complaint against under invoicing from M/s A, Traders, Karachi dated 13-10-2008 regarding the import of Canned Pineapple from different sources proceeding were initiated to verify and determine the Customs values of imported subject product in terms of Section 25-A of the Customs Act, 1969. In this regard representations were received from various stakeholders / importers for determination of custom value. Karachi Chamber of Commerce Industry (KCC&I) vide letter No. IMP PINAPP 08-09/2172 dated 05-11-2008 also requested for determination of customs values of canned pineapple etc.

2. Meeting was held with stakeholders on 11-05-2009 in which besides major importers of Canned Pineapple, the representatives of M/s Pakistan Kiryana Merchants Association (PKMA) and Karachi Chamber of Commerce & industry (KCC&I) also participated. They stated that the requisite information / documents including invoices as required by the Directorate General of Custom Valuation were submitted by them. They requested for determining customs values of Canned Pineapples imported from Philippine, Thailand, China, Malaysia, Indonesia and Vietnam in various varieties such as full slices and broken slices of different packing and mode /weight. They added that the Custom value be determined keeping in view the weight element as there are about five different tin packs usually imported in Pakistan such as 270 grams, 278 grams, 656grams, 567 grams and 3kgs packing.

3. There was general consensus amongst participates that some unscrupulous importers are under invoicing and as such creating difficulties for traders by selling at price which is not possible if duty & taxes are paid at true values.

4. The scrutiny of the import data confirmed that there is significant variation manipulation in the declared values and as such it was concluded that Custom values cannot be determined under the previous of Section 25(1) of the Custom Act, 1969. Therefore, the method provided under Section 25(5), (6), (7), (8) & (9) of the Customs Act 1969, were applied in sequential order. Mr. Anjum Nasir, President KCC&I vide his letter No. Cus/Val/09/5599, dated 14-05-2009 also proposed Custom values for the subject product based on detailed study the KCC&I.

5. In view of above stated position and by taking into account the provisions of Section 25 (9) of the customs Act, 1969, the following Custom values have been determined for the purpose of levy of imported duties / taxes and are hereby notified under Section 25-A of the Customs Act, 1969 for application with immediate effect:

S. No.	Description	H. S. Code	Origin	Customs values under section
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				25-A
01.	Pineapple Full Slices 3 kgs/ Tin or 108 OZ	2008.2000	Thailand/ Indonesia	US\$ 0.50/kg
02.	Pineapple Broken Slices 3 kgs/ Tin or 108 OZ	2008.2000	Thailand/ Indonesia	US\$ 0.48/kg
03.	Pineapple Full Slices 567 GM/ Tin or 20 OZ	2008.2000	Thailand/ Indonesia	US\$ 0.52/kg
04.	Pineapple Broken Slices 567 GM/ Tin or 20 OZ	2008.2000	Thailand/ Indonesia	US\$ 0.50/kg
05.	Pineapple Full Slices 3 kgs/ Tin or 108 OZ	2008.2000	Malaysia/ China	US\$ 0.60/kg
06.	Pineapple Broken Slices 3 kgs/ Tin or 108 OZ	2008.2000	Malaysia/ China	US\$ 0.52/kg
07.	Pineapple Full Slices 567 GM/ Tin OR 20 OZ	2008.2000	Malaysia/ China	US\$ 0.56/kg
08.	Pineapple Broken Slices 567 GM/ Tin or 20 OZ	2008.2000	Malaysia/ China	US\$ 0.54/kg
09.	Pineapple Full Slices 467/ GM/ Tin OR 16 OZ	2008.2000	Malaysia/ China	US\$ 0.58/kg
10.	Pineapple Broken Slices 467/ GM/ Tin OR 16 OZ	2008.2000	Malaysia/ China	US\$ 0.56/kg
11.	Pineapple Full Slices 3 kgs/ Tin or 108 OZ	2008.2000	Philippine	US\$ 0.66/kg
12.	Pineapple Broken Slices 3 kgs/ Tin or 108 OZ	2008.2000	Philippine	US\$ 0.61/kg
13.	Pineapple Full Slices 567 Gram/ Tin OR 20 OZ	2008.2000	Philippine	US\$ 0.73/kg
14.	Pineapple Broken Slices 567 Gram/ Tin OR 20 OZ	2008.2000	Philippine	US\$ 0.68/kg

6. This ruling is valid for a maximum period of 90 (Ninety) days from the date of its issuance.

(KHAWAJA TANVEER AHMED)
DIRECTOR

Copy to:

- (i) Member (Customs), F.B.R, Islamabad.
- (ii) SA to Chairman, F.B.R, Islamabad.
- (iii) Chief Collector of Customs (South/ North), Customs House, Karachi/ Lahore
- (iv) Director General, Intelligence & Investigation, Islamabad
- (v) Director General of Customs Valuation, Karachi
- (vi) Director Intelligence & Investigation Karachi/ Lahore & Islamabad.
- (vii) Director MCC-PCA Custom House, Karachi.
- (viii) The Federation of Pakistan Chamber of Commerce & Industry, Karachi.
- (ix) The Karachi Chamber of Commerce & Industry, Karachi.
- (x) Guard File.