



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

No.Misc/12/2013-I/Dir-48

Dated: 07-10-2026

VALUATION RULING NO. 2111/2026

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation, Karachi.

Subject: DETERMINATION OF CUSTOMS VALUE OF "ALMONDS" UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Rulings	This Valuation Ruling supersedes Valuation Ruling No. 1927/2024 dated 05.12.2024 issued by Directorate of Customs Valuation, Karachi and Valuation Ruling No. 01/2022 dated 18-03-2022 issued by Directorate of Customs Valuation, Quetta.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 25-09-2026

3. Background: Brief background of the case is that Valuation Ruling No. 2065/2026 dated 10-04-2026, issued for determination of customs values of the subject item, was set aside vide Order-in-Revision No. 15/2026 dated 01-06-2026 and the Directorate was directed to undertake a fresh valuation exercise and issue a new valuation ruling for the goods in question after conducting a comprehensive examination of prices of almond in market particularly verifying the margins of importers and sellers, and considering the international publication prices in accordance with the valuation methods prescribed under Section 25 of the Customs Act, 1969 and relevant rules, after affording ample opportunity of hearing to all major stakeholders, including the petitioners. Moreover, previous Valuation Ruling No. 1927/2024 dated 05.12.2024 continued to hold the field. In compliance of the abovementioned Order-in-Revision, the Directorate initiated exercise for re-determination of customs values of the subject item under section 25A of the Customs Act, 1969. Accordingly, meeting notices were issued to the importers and other concerned stakeholders, inviting them to participate in the valuation proceedings and submit relevant documentary evidence, including import documents, invoices, and other information considered necessary for determination of the customs values.

4. Stakeholders' participation in determination of Customs values: Hearing opportunity was provided to the concerned stakeholders vide meeting notices dated 27-08-2026 (scheduling meeting on 08-09-2026) and 18-09-2026 (scheduling meeting on 25-09-2026). Adjournment was sought by M/s Pakistan Kiryana Merchants Association Karachi

vide their letter dated “Nil” received on 08-09-2026 regarding meeting scheduled on the same date. Thereafter, meeting was conducted on 25-09-2026 to deliberate in detail upon the issues relating to the valuation of the subject goods, and the meeting was attended inter alia by representatives of M/s Pakistan Kiryana Merchants Association and Faisalabad Chamber of Commerce. During the meeting, the participants were asked to submit documents, in support of their contentions, including sales tax invoices and verified export documents from the country of purchase. During the meeting, the representatives from M/s Pakistan Kiryana Merchants Association, Karachi contended that there is no need to further revise the customs values of this item upwards. In support of their contention, they provided reference to their import documents and invoices from abroad. However, no significant input was provided by the representative of Faisalabad Chamber of Commerce during the meeting.

5. Analysis / exercise done to determine Customs Values: The viewpoints of the relevant stakeholders have been carefully analyzed, and a detailed examination of import data has been conducted. Furthermore, market enquiry has been conducted in accordance with the prescribed procedure laid down in Office Order No. 17/2014 dated 19.03.2014 in addition to input taken from “Tridge Eye” database subscription.

6. Method (s) adopted to determine Customs values: Valuation methods, provided in Section 25 of the Act, were duly followed and applied sequentially to address the valuation issue at hand. The transaction value method under sub-section (1) of Section 25 was examined; however, the same could not be relied upon due to the absence of complete, reliable and verifiable information required under sub-section (2) of Section 25 and the non-availability of sufficient supporting documents to establish the truth and accuracy of the declared values. The values of identical and similar goods, as per sub-sections (5) & (6) of Section 25, could not be solely relied upon due to the absence of conclusive evidence regarding the quality, quantity, and commercial comparability of the goods, and for the same reason of not corresponding to the current market prices. A market survey, as envisaged under sub-section (7) of section 25 of the Act, was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014. Relevant markets were visited, and the actual prices of subject goods were inquired. Finally, market information has been utilized and analyzed for determination of custom values of the subject goods under section 25(7) read with First Proviso to section 25A of the Act. This comprehensive evaluation ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

7. Customs values for “Almonds” hereinafter specified shall be assessed for duty / taxes at the following Customs values:

S. No.	Item Description	HS Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
1.	Almonds Shelled (Without Shell)	0802.1200	0802.1200.1000	All origins	3.81

2.	Almonds (In Soft Shell)	0802.1100	0802.1100.1000	All origins	2.19
3.	Almonds (In Hard Shell)	0802.1100	0802.1100.1000	All origins	1.41

Note:

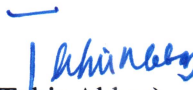
- a) In the case of import of value-added almonds, such as salted, roasted, etc., the above customs value shall be increased by 15%.
- b) If the consignment is imported through land route, a discount of US\$ 0.15 per Kg shall be allowed on account of sea freight and actual land route freight shall be added.
- c) If the consignments imported by air the difference between air freight and sea freight shall be added for the assessment of value.

8. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on such higher values in terms of sub-section (l) of section 25 of the Customs Act, 1969 and the same may be referred to this Directorate General.

9. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

10. The Collectorates of Customs shall ensure the implementation of this Valuation Ruling and in case of any anomaly, the same may be brought into the notice of this Directorate immediately.

11. This Valuation Ruling applies on all Pakistan bases except for imports made by persons or class of persons who file goods declaration for clearance of goods imported through land border stations located in the provinces of Khyber Pukhtunkhwa, in pursuance of jurisdiction decided through "Distribution of Work among Directorates of Customs Valuation" vide Director General's orders bearing No. Estt:/03/Misc/2022/276 dated 17-03-2022 and dated 06-10-2026.


 (Tahir Abbas)
 Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/, Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

- 1) The Member Customs (Operations / Policy), F.B.R., Islamabad.
- 2) The Director General, Directorate General of Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 5) All Collectors / Directors of respective Collectorates and Directorates.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.