



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI



No. Misc/72/2016-I/Dir-30

Dated: 30.06.2026

VALUATION RULING NO. 2098 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES FOR POTATO CHIPS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 1870/2024 dated 03.04.2024
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was held on 04.05.2026

Background of the Issue: Representations were received from importers for revision and inclusion of brands in the Valuation Ruling. As the existing ruling is more than two years old and the determined customs values were no longer reflective of the prevailing international market prices, this Directorate undertook an exercise for the re-determination of customs values of the subject goods. Accordingly, meeting notices were issued to all relevant stakeholders, and detailed discussions and consultations were carried out with them.

2. **Stakeholders' participation in determination of Customs values:** During the meeting, the stakeholders/importers contended that their brands were not included in the ruling and that assessments were being made at higher values. Therefore, they requested that their brands be incorporated into the ruling and that customs values be determined in accordance with prevailing international prices. However, they maintained that their declared transaction values were genuine and consistent with recent import trends.

3. **Analysis/Exercise done to determine Customs Values:** The viewpoints of the stakeholders were thoroughly analyzed, and a detailed examination of import data for the preceding ninety days was conducted in conjunction with a review of the documentary evidence submitted by the stakeholders. Subsequently, market inquiries were also 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) of the Customs Act, 1969. Furthermore, brand-wise analysis and the net content weight mentioned on the retail packing were also taken into consideration to ensure a more objective, transparent, and realistic basis for determination of customs values. The valuation exercise was carried out by considering prevailing international market trends, import patterns, and the relative market positioning of different brands so as to arrive at fair and equitable customs values of the subject goods.



4. **Method(s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969 were examined in sequential order for determination of customs values of the subject goods. The transaction value method under sub-section (1) of Section 25 of the Customs Act, 1969 was found inapplicable due to non-availability of information required under sub-section (2) of Section 25 of the Customs Act, 1969. The identical goods value method under Section 25(5) and the similar goods value method under Section 25(6) were also examined; however, these methods could not be solely relied upon due to lack of complete and demonstrable comparability and consistent variations in declared values. Meanwhile, a market inquiry as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969 was also conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various wholesale and retail markets were visited and the actual prices of subject goods were acquired. Finally, on the basis of a comprehensive evaluation of import data, market enquiry and findings, the customs values of subject items have been determined under sub-section (7) of the Section 25 of the Customs Act, 1969. This methodology ensures that the valuation determination is fair, transparent, and fully compliant with statutory provisions, while accurately reflecting prevailing international market trends and established valuation principles.

5. **Customs Values for Potato Chips, hereinafter specified,** shall be assessed to duty / taxes at following Customs Values:

S. No.	Description of Goods	Brands	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values C&F (US\$/Kg) Net Content
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Potato Chips (Assorted Flavors)	Lay's	2005.2000	2005.2000.1000	All Origins	5.50
2		Pringles	2005.2000	2005.2000.1100	All Origins	5.10
3		Ligo	2005.2000	2005.2000.1200	All Origins	3.10
4		Chizzpa / Master	2005.2000	2005.2000.1300	All Origins	4.50
5		Mister Potato Chips	2005.2000	2005.2000.1400	All Origins	2.55
6		Kettle	2005.2000	2005.2000.1500	All Origins	5.85
7		Poppin	2005.2000	2005.2000.1600	All Origins	2.45
8		Kracks	2005.2000	2005.2000.1700	All Origins	3.10
9		Hunter's	2005.2000	2005.2000.1800	All Origins	4.45
10		Mister Chips	2005.2000	2005.2000.1900	All Origins	3.10
11		Crunchitos / Daffodil	2005.2000	2005.2000.2000	All Origins	2.55
12		Other Brands	2005.2000	2005.2000.2100	All Origins	4.50

6. In cases, where transactional values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this

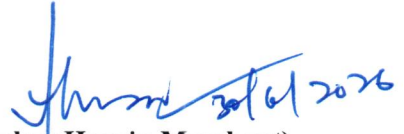


valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

7. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

8. 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.

9. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.


(Azhar Husain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (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), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & 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.