



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



No. Misc/12/2013/I-Part-I/275

Dated: 10 .04.2026

Valuation Ruling No. 2065 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

Subject: **DETERMINATION OF CUSTOMS VALUES FOR ALMONDS UNDER SECTION 25A OF THE CUSTOMS ACT,1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1927/2024 dated 05.12.2024.
2.	Date of meeting with stakeholders	The meetings with relevant stakeholders were conducted on 31.03.2026.

Background: Earlier, the Customs values of Almonds were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1927/2024 dated 05.12.2024. Subsequently, due to fluctuation in the local price trends the values of subject items shall be revisit. Accordingly, the Directorate initiated an exercise for re-determination of customs values of the subject goods covered under the aforesaid valuation ruling. Meeting notices were issued to all relevant stakeholders to address their grievances.

2. **Stakeholders' participation in determination of Customs values:** A meeting was conducted to deliberate in detail upon the issues relating to the valuation of the subject goods. During the meeting, the importers contended that values of Hard and Soft Shell shall be consolidated to avoid misdeclaration which resulting smooth clearance. The representation of M/s. Diamond Taste and Health Pvt. Ltd., contended that the definition of Soft and Hard Shell, shall also be elaborate to avoid mis-declaration, therefore, Directorate may considered these values for fair determination on the basis of Section 25 of the Customs Act, 1969.

3. **Analysis / Exercise done to determine Customs Values:** The viewpoints of all relevant stakeholders were carefully analyzed, and a detailed examination of import data for the preceding ninety (90) days, i.e., from January to March 2026, was conducted in conjunction with a thorough review of the documentary evidence submitted by the stakeholders. Accordingly, the 90 days import data, along with the supporting import documents, was comprehensively evaluated to determine prevailing price trends. Furthermore, a market enquiry was conducted in accordance with the prescribed procedure laid down in Office Order No. 17/2014 dated 19.03.2014. The findings of the said enquiry revealed that the prices of Soft Shell Almonds are comparatively higher than those of Hard Shell Almonds, primarily due to differences in their physical characteristics and market



preferences. It is further added that the definition of Soft Shell and Hard Shell Almonds has been carried out on the basis of products available in the local market. In this regard, Soft Shell Almonds, commonly known as “Kaghzi”, are characterized by a thin and easily breakable shell, which can be opened by hand or with minimal pressure. In contrast, Hard Shell Almonds possess a thick and strong shell, requiring greater force or tools to crack open. It is also observed that the Monterey variety of almonds was examined during the course of the exercise. While the Almond Board of California classifies Monterey Almonds under the category of Hard Shell, the Directorate, based on physical attributes and local market trends, has categorized the said variety under Soft Shell Almonds, as their shell characteristics are found to be easily breakable and consistent with the attributes of “Kaghzi” almonds in the local market.

4. **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. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25(2) were not available to arrive at the correct transaction value. 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. A market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014. Various markets were visited and the actual prices of subject goods were acquired and by adjusting the amounts of profits. Finally, market information from surveys, online information so gathered have been utilized and analyzed for determination of custom values of the subject goods under Section 25(7) of the Customs Act, 1969. This comprehensive evaluation ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

5. **Customs values for Almonds** hereinafter specified shall be assessed to duty / taxes at the following Customs values.


S. No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values C&F (US\$ / Kg)
(1)	(2)	(3)	(4)	(5)	(6)
1	Almonds Shelled (Without Shell)	0802.1200	0802.1200.1000	All Origins	3.00
2	Almonds (In Soft Shell)	0802.1100	0802.1100.1000	All Origins	2.14
3	Almonds (In Hard Shell)	0802.1100	0802.1100.1100	All Origins	1.95

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.

6. 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 higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

7. 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.

8. The Collectorates of Customs shall ensure the implementation of this Valuation Ruling and in case of any anomaly the same may be Directorate immediately.


(Azhar Husain Merchant)
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), F.B.R., Islamabad.
- 2) The Director General, Director Generals 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 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.