



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



No. Misc/Cashew/04/2023-I / Dis-08

Dated: 14 .05.2026

Valuation Ruling No. 2079 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 CASHEW NUT UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1990/2025 dated 25.03.2025.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 02.04.2026.


Background: Earlier, the Customs values of Cashew Nut were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1990/2025 dated 25.03.2025. 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.

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 the transaction values is fair and genuine, therefore, the values shall be determined according to 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 subject items are higher in the local markets.

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. Further, the declared values did not correspond to the market prices. 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 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 Cashew Nut** hereinafter specified shall be assessed to duty / taxes at the following Customs values.

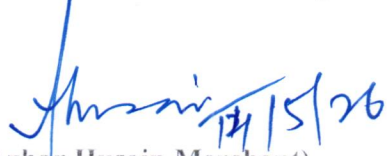


S. No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values C&F (US\$ / Kg)
(1)	(2)	(3)	(4)	(5)	(6)
1	Cashew Nut / Kaju	0801.3200	0801.3200.1000	Vietnam	3.95
2			0801.3200.2000	USA/Europe	4.75
2			0801.3200.3000	Other Origins	3.85
Note: a) In the case of import of value-added Cashew Nut, 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 & WEOC 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.