GOVERNMENT OF PAKISTAN
DIRECTORATE OF VALUATION
CUSTOM HOUSE, LAHORE

V-Cus/Val/78/2023-24/542 Dated: 11-11-2026

The Collector of Customs, Collectorate of Customs: Exports (Karachi / Port Qasim), Airports (Islamabad /Lahore / Karachi), Enforcement Hyderabad, Appraisement (Quetta / Taftan / Gwadar), Appraisement (Lahore East / West), Appraisement Faisalabad, Sambrial (Sialkot), Enforcement (Sargodha / Islamabad / Quetta), Gilgit-Baltistan, Appraisement Peshawar, Enforcement (Peshawar / Dera Ismail Khan), Appraisement Kohat.

DETERMINATION OF CUSTOMS EXPORT VALUES OF SESAMUM SEEDS (VALUATION RULING NO. 03 / 2026)

In exercise of the powers conferred under Section 25A read with Sub-Section 15 of Section 25 of the Customs Act, 1969, the Customs value of Sesamum Seeds is determined as follows:-

2- **Background of the valuation issue:** The Directorate of Customs valuation Lahore received directives from the Director General Valuation, Karachi, to issue Valuation Ruling concerning the customs export value of Sesamum Seeds. Consequently, an endeavor was initiated by the Directorate of Customs Valuation Lahore to determine the said value in terms of Section 25A read with Sub Section 15 of Section 25 of the Customs Act, 1969.

3- **Stakeholders' participation in determination of Customs Values:** Five meetings were convened on 30-4-2024, 13-5-2024, 18-12-2025, 22-01-2026 and a zoom meeting held on 11-08-2026 which allowed participation of the major stakeholders including representatives from Trade Development Authority (TDAP), Federation of Pakistan Chambers of Commerce & Industry, and exporters of Sesamum Seeds. The issue pertaining to the valuation of the subject item was deliberated upon in detail in the afore-referred meetings. Some stakeholders submitted their proposals pertaining to the valuation of Sesamum Seeds for consideration and the same were thoroughly perused. The documents submitted by the stakeholders, arguments submitted during the meetings, price trends and exports data from PRAL were also examined for determination of customs export value of Sesamum Seeds.

4- **Method adopted to determine Customs Value:** Valuation provisions given in Sub-Section 15 of Section 25 of the Customs Act, 1969 were followed to determine the export value at hand in terms of Section 25A of the Act. Therefore, export data, market survey, official websites, international market trends and documents submitted by stakeholders were examined to arrive at customs export values of the subject item.

5- **Customs Values for Sesamum Seeds– hereinafter specified** shall be assessed to duty/taxes at the following minimum Customs Values:-

No	Description	PCT Code	Proposed PCT for WeBOC	Origin	Export FOB Value (USD/M.Ton)
(1)	(2)	(3)	(4)	(5)	(6)
1	Sesamum Seeds (Hybrid, Farmi, Till, Natural, Mix Etc.)	1207.4000	1207.4000.1000	Pakistan	1103
2	Sesamum Seeds (White / Black Sortex)	1207.4000	1207.4000.1100	Pakistan	1211
3	Sesamum Seeds (Hulled)	1207.4000	1207.4000.1200	Pakistan	1524

6- In cases where declared / transaction values are higher than the Customs values determined in this Valuation Ruling, the assessing officer shall apply those values in terms of Section 25 A of the Customs Act, 1969.

7- **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject export goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Section (4) of Section 25A of the Customs Act, 1969.

8- **Revision of the value determined vide this Valuation Ruling:** This Valuation Ruling is appealable under the law and a revision petition may be filed against this Ruling, under Section 25D of the Customs Act, 1969, within 30 days from the date of issue of this ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9- The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Valuation Ruling are for the description and specification as mentioned in the above table of this Valuation Ruling. HS codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officer. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to exportability or any other aspect required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Export Policy Order or section 15 of the Customs Act 1969 or any other law in vogue therein. In case Collectorate(s) observe any change in the values of the exported goods and consider it necessary to amend this Valuation Ruling, they may send their proposal immediately to this Directorate along with justification for further necessary action.

11/11/2016

(Saima Aftab)
Director

Copy for information to:

1) Member Customs (Policy) / (Operations), Federal Board of Revenue, Islamabad.
2) The Director General, Directorate General of Customs Valuation, Custom House, Karachi.
3) The Director General, Directorate General of Reforms & Automation, Karachi.
4) The Chief Collector of Customs, Exports, Custom House, Karachi.
5) The Chief Collector of Customs, Appraisement (Central), Custom House Lahore.
6) The Chief Collector of Customs, Appraisement, Baluchistan, Custom House, Quetta.
7) The Chief Collector of Customs, Appraisement, Khyber Pakhtunkhwa, Custom House, Peshawar.
8) The Director General, PCA& Internal Audit, Karachi.
9) The Director General, Transit Trade, Custom House Karachi
10) The Director, Directorate of Customs Valuation, Karachi, for uploading in One Customs &WEBOC database system.
11) All Pakistan Fruit & Vegetable Exporters, Importers & Merchants Association (PFVA), Karachi.
12) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
13) The Chambers of Commerce & Industry, Islamabad, Karachi, Lahore, Peshawar, Quetta, Gilgit Baltistan, Hyderabad, Sialkot, and Sargodha.
14) The Webmaster, Federal Board of Revenue, Islamabad.
15) Guard File.

(Saima Aftab)
Director