



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

Phone: 021-99214144

C. No. Misc/10/2012-I /0322

Dated: 07 -03-2025

VALUATION RULING NO. 1980 / 2025

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.
3. The values in valuation ruling shall be applicable to the given description and specification of goods.

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

1. Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 1629/2022 dated 08.04.2022
2. Date of meetings with stakeholders	The meeting with relevant stakeholders was conducted on 16.01.2025

3. **Background of the Issue:** The values of subject goods had not been revised since 2022. Therefore, in pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** Meeting for the determination of customs values was scheduled on 16.01.2025 that was attended by the relevant stakeholders. Their viewpoints were heard in detail in view for the determination of customs values of the subject goods under Section 25A of the Customs Act, 1969. They were requested to submit relevant import documents to substantiate their contentions. For the determination of customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized. Some references of declared values were available.

5. **Method(s) adopted to determine Customs values:** To determine the transaction value of goods, the valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values did not correspond to market prices. Similarly, the data of identical and similar goods as per sections 25(5) & (6) ibid provided some references of demonstrable evidence of qualities



and quantities of the same commercial level; however, it could not be solely relied upon. 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 markets were visited, and the actual prices of subject goods were acquired. As a result, after adjusting the amounts of profits, the C&F value was determined under Section 25(7) of the Customs Act, 1969.

6. **Customs values for Chocolate:** In view of above, the transaction value of the following goods has been determined and hereinafter specified shall be the Customs value for assessment of duty & taxes given against them in the Table below: -

S. No	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value (US\$ per K(g) Net Content
1.	Chocolate Brands Mars, Bounty, Snickers, Twix 18 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1000 1806.3200.1000 1806.9000.1000	All origins	6.80
2.	Chocolate Brands Mars, Bounty, Snickers, Twix 35 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1100 1806.3200.1100 1806.9000.1100	All origins	6.60
3.	Chocolate Brands Mars, Bounty, Snickers, Twix 40 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1200 1806.3200.1200 1806.9000.1200	All origins	6.35
4.	Chocolate Brands Mars, Bounty, Snickers, Twix 54 Grams	1806.3100 1806.3200 1806.9000	1806.3100.1300 1806.3200.1300 1806.9000.1300	All origins	6.10
5.	Chocolate Brands Mars, Bounty, Snickers, Twix 150 Grams Miniature Bags	1806.3100 1806.3200 1806.9000	1806.3100.1400 1806.3200.1400 1806.9000.1400	All origins	5.60
6.	Chocolate Brands Mars, Bounty, Snickers, Twix 270 Grams Miniature Bags	1806.3100 1806.3200 1806.9000	1806.3100.1500 1806.3200.1500 1806.9000.1500	All origins	9.74
7.	Chocolate Brands Mars, Bounty, Snickers, Twix 324 Grams 6 Packs	1806.3100 1806.3200 1806.9000	1806.3100.1600 1806.3200.1600 1806.9000.1600	All origins	9.26
8.	Ritter Sport Alpine Milk Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.1700 1806.3200.1700 1806.9000.1700	All origins	12.00
9.	Alprose Swiss Prom in 300gms/ Alprose Swiss Butter Sweet 300 gms	1806.3100 1806.3200 1806.9000	1806.3100.1800 1806.3200.1800 1806.9000.1800	All origins	16.30
10.	After Eight 200gm	1806.3100 1806.3200 1806.9000	1806.3100.1900 1806.3200.1900 1806.9000.1900	All origins	18.50
11.	After Eight 400 gm	1806.3100 1806.3200 1806.9000	1806.3100.2000 1806.3200.2000 1806.9000.2000	All origins	18.25
12.	Celebrating Gift Tub 750 gms	1806.3100 1806.3200 1806.9000	1806.3100.2600 1806.3200.2600 1806.9000.2600	All origins	10.95
13.	Chocolate Brand Cadbury (Various Flavors/Blends) 41-99 Grams	1806.3100 1806.3200 1806.9000	1806.3100.2700 1806.3200.2700 1806.9000.2700	All origins	8.75



14.	Chocolate Brand Cadbury (Various Flavors/Blends) 100-149 Grams	1806.3100 1806.3200 1806.9000	1806.3100.2800 1806.3200.2800 1806.9000.2800	All origins	8.50
15.	Chocolate Brand Cadbury (Various Flavors/Blends) 200 & above Grams	1806.3100 1806.3200 1806.9000	1806.3100.2900 1806.3200.2900 1806.9000.2900	All origins	8.50
16.	Cadbury Flake Chocolate Bars	1806.3100 1806.3200 1806.9000	1806.3100.3000 1806.3200.3000 1806.9000.3000	All origins	18.20
17.	Cadbury Dairy Milk (Fruit & Nut)	1806.3100 1806.3200 1806.9000	1806.3100.3100 1806.3200.3100 1806.9000.3100	All origins	16.20
18.	Delacre Prestige Luxury Belgian Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.3200 1806.3200.3200 1806.9000.3200	All origins	18.50
19.	Ferraro Rocher 300 gms	1806.3100 1806.3200 1806.9000	1806.3100.3300 1806.3200.3300 1806.9000.3300	All origins	15.50
20.	Ferraro Rocher 200 gms	1806.3100 1806.3200 1806.9000	1806.3100.3400 1806.3200.3400 1806.9000.3400	All origins	15.50
21.	Chocolate Brand Galaxy (Various Flavors/Blends) 15- 40 Grams	1806.3100 1806.3200 1806.9000	1806.3100.3500 1806.3200.3500 1806.9000.3500	All origins	16.79
22.	Chocolate Brand Galaxy (Various Flavors/Blends) 41- 99 Grams	1806.3100 1806.3200 1806.9000	1806.3100.3600 1806.3200.3600 1806.9000.3600	All origins	15.13
23.	Chocolate Brand Galaxy (Various Flavors/Blends) 100- 149 Grams	1806.3100 1806.3200 1806.9000	1806.3100.3700 1806.3200.3700 1806.9000.3700	All origins	14.50
24.	Chocolate Brand Galaxy (Various Flavors/Blends) 150- 199 Grams	1806.3100 1806.3200 1806.9000	1806.3100.3800 1806.3200.3800 1806.9000.3800	All origins	12.24
25.	Chocolate Brand Galaxy (Various Flavors/Blends) 200 Grams & above	1806.3100 1806.3200 1806.9000	1806.3100.3900 1806.3200.3900 1806.9000.3900	All origins	15.50
26.	Galaxy Jewels Chocolates 400 gms	1806.3100 1806.3200 1806.9000	1806.3100.4000 1806.3200.4000 1806.9000.4000	All origins	11.97
27.	Guylian Belgian Various Blends/Flavor	1806.3100 1806.3200 1806.9000	1806.3100.4100 1806.3200.4100 1806.9000.4100	All origins	27.59
28.	Ghirardelli Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.4200 1806.3200.4200 1806.9000.4200	All origins	56.54
29.	Godiva Chocolatier Assorted Belgian Gift Box	1806.3100 1806.3200 1806.9000	1806.3100.4300 1806.3200.4300 1806.9000.4300	All origins	39.45
30.	Gudrun A Collection of Fine Belgian Chocolates Gift Box	1806.3100 1806.3200 1806.9000	1806.3100.4400 1806.3200.4400 1806.9000.4400	All origins	38.33
31.	Heharffen Berger 3-Bar Chocolates Assortment Gift	1806.3100 1806.3200 1806.9000	1806.3100.4500 1806.3200.4500 1806.9000.4500	All origins	73.50
32.	Heath Miniature Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.4600 1806.3200.4600 1806.9000.4600	All origins	24.68
33.	The Belgian Chocolate / Villars (All flavors/Blends/ Packings)	1806.3100 1806.3200 1806.9000	1806.3100.4700 1806.3200.4700 1806.9000.4700	All origins	3.99



34.	Tiffany Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.4800 1806.3200.4800 1806.9000.4800	All origins	6.11
35.	Aldivia Chocolate/ Elif Chocolate (All flavors/ Blends/ Packing)	1806.3100 1806.3200 1806.9000	1806.3100.4900 1806.3200.4900 1806.9000.4900	All origins	3.03
36.	Chocolate Brands Gandour, Anata, Shirin Asal and Shoniz	1806.3100 1806.3200 1806.9000	1806.3100.5000 1806.3200.5000 1806.9000.5000	All origins	4.40
37.	King Egg/ Choco Dream Egg / Spider Egg Surprise / Barbie Egg Surprise)	1806.3100 1806.3200 1806.9000	1806.3100.5100 1806.3200.5100 1806.9000.5100	All origins	3.24
38.	Nestle Crunch 180gms	1806.3100 1806.3200 1806.9000	1806.3100.5200 1806.3200.5200 1806.9000.5200	All origins	16.65
39.	Chocolate Lindt (Various Flavors/ Blends) Up to 50 Grams	1806.3100 1806.3200 1806.9000	1806.3100.5300 1806.3200.5300 1806.9000.5300	All origins	23.50
40.	Chocolate Lindt (Various Flavors/ Blends) 51-99 Grams	1806.3100 1806.3200 1806.9000	1806.3100.5400 1806.3200.5400 1806.9000.5400	All origins	22.41
41.	Chocolate Lindt (Various Flavors/ Blends) 100-149 Grams	1806.3100 1806.3200 1806.9000	1806.3100.5500 1806.3200.5500 1806.9000.5500	All origins	21.32
42.	Chocolate Lindt (Various Flavors/ Blends) 150-200 Grams	1806.3100 1806.3200 1806.9000	1806.3100.5600 1806.3200.5600 1806.9000.5600	All origins	20.23
43.	Chocolate Lindt (Various Flavors/ Blends) 201-300 Grams	1806.3100 1806.3200 1806.9000	1806.3100.5700 1806.3200.5700 1806.9000.5700	All origins	18.44
44.	Chocolate Lindt (Various Flavors/ Blends) 301-500 Grams	1806.3100 1806.3200 1806.9000	1806.3100.5800 1806.3200.5800 1806.9000.5800	All origins	17.75
45.	Solen Collection Chocolate Bar / Bag (Assorted Chocolate / All Flavors/ Blends / Packing types)	1806.3100 1806.3260 1806.9000	1806.3100.5900 1806.3200.5900 1806.9000.5900	All origins	3.26
46.	M&M Chocolate Beans (Various Packings)	1806.3100 1806.3200 1806.9000	1806.3100.6000 1806.3200.6000 1806.9000.6000	All origins	7.75
47.	Elit/ Alyan Chocolate All Flavors/ Blends / Packing types	1806.3100 1806.3200 1806.9000	1806.3100.6100 1806.3200.6100 1806.9000.6100	All origins	2.97
48.	Sweet Heart / Dew Drop / Tresor Dore / Tee Rose / Ferry rose / Lavender / Choco Love / Vigos Heart Shape Gifts Chocolate (All Flavors/ Blends)	1806.3100 1806.3200 1806.9000	1806.3100.6200 1806.3200.6200 1806.9000.6200	All origins	2.94
49.	Milky way 100 gms	1806.3100 1806.3200 1806.9000	1806.3100.6300 1806.3200.6300 1806.9000.6300	All origins	13.37
50.	Quality Street (240/265 gms)	1806.3100 1806.3200 1806.9000	1806.3100.6400 1806.3200.6400 1806.9000.6400	All origins	5.72
51.	Quality Street Gift Tub (350/480 gms)	1806.3100 1806.3200 1806.9000	1806.3100.6500 1806.3200.6500 1806.9000.6500	All origins	5.51
52.	Quality Street Gift Tub (820/850 gms)	1806.3100 1806.3200 1806.9000	1806.3100.6600 1806.3200.6600 1806.9000.6600	All origins	5.29
53.	Torras / Valor / Guylian Chocolate (All Flavors/Blends)	1806.3100 1806.3200 1806.9000	1806.3100.6700 1806.3200.6700 1806.9000.6700	All origins	4.89



54.	Loacker Chocolate Bar (Various Flavors/Blends)	1806.3100 1806.3200 1806.9000	1806.3100.6800 1806.3200.6800 1806.9000.6800	All origins	11.00
55.	Toblerone (White)	1806.3100 1806.3200 1806.9000	1806.3100.6900 1806.3200.6900 1806.9000.6900	All origins	9.00
56.	Toblerone (Milk)	1806.3100 1806.3200 1806.9000	1806.3100.7000 1806.3200.7000 1806.9000.7000	All origins	8.75
57.	Bolci Chocolate (All Flavors/ Blends / Packings)	1806.3100 1806.3200 1806.9000	1806.3100.7100 1806.3200.7100 1306.9000.7100	All origins	2.97
58.	Mixed Minis Chocolate 500 gms	1806.3100 1806.3200 1806.9000	1806.3100.7200 1806.3200.7200 1806.9000.7200	All origins	7.04
59.	Nestle Smarties	1806.3100 1806.3200 1806.9000	1806.3100.7400 1806.3200.7400 1806.9000.7400	All origins	5.20
60.	A & N Choco Beans	1806.3100 1806.3200 1806.9000	1806.3100.7500 1806.3200.7500 1806.9000.7500	All origins	2.55
61.	Willie's wafer Chocolate 50 gms	1806.3100 1806.3200 1806.9000	1806.3100.7600 1806.3200.7600 1806.9000.7600	All origins	7.00
62.	Fai Don Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.7700 1806.3200.7700 1806.9000.7700	All origins	4.50
63.	Tayas Chocolate	1306.3100 1806.3200 1806.9000	1806.3100.7800 1806.3200.7800 1806.9000.7800	All origins	4.30
64.	Tayas Toffee	1806.3100 1806.3200 1806.9000	1806.3100.7900 1806.3200.7900 1806.9000.7900	All origins	2.75
65.	Choco lake / Senses / Vigos (500/1000gms) / Brownly Mutiara/ Sorini / Roshen Chocolate / Candies	1806.3100 1806.3200 1806.9000	1806.3100.8000 1806.3200.8000 1806.9000.8000	All origins	1.94
66.	Chocolate Hershey's Various Flavors/Blends	1806.3100 1806.3200 1806.9000	1806.3100.8100 1806.3200.8100 1806.9000.8100	All origins	21.99
67.	Leonidas Belgian Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.8200 1806.3200.8200 1806.9000.8200	All origins	95.00
68.	Merci European Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.8300 1806.3200.8300 1806.9000.8300	All origins	39.00
69.	Nestle Swiss White Chocolate Tablet/Nestle Swiss Milk Chocolate with Hazelnut Tablet/Nestle Swiss Milk Chocolate Tablet	1806.3100 1806.3200 1806.9000	1806.3100.8400 1806.3200.8400 1806.9000.8400	All origins	13.00
70.	Le Choco Lounge Truffles	1806.3100 1806.3200 1806.9000	1806.3100.8500 1806.3200.8500 1806.9000.8500	All origins	71.40
71.	Mark & Spencer Milk Dark and White Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.8600 1806.3200.8600 1806.9000.8600	All origins	42.00
72.	Valrhona French Gourmet Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.8700 1806.3200.8700 1806.9000.8700	All origins	48.00
73.	Seattle Chocolates Gift Box	1806.3100 1806.3200 1806.9000	1806.3100.8800 1806.3200.8800 1806.9000.8800	All origins	65.00



74.	Marich Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.8900 1806.3200.8900 1806.9000.8900	All origins	65.00
75.	Royal Belgian Thin Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.9000 1806.3200.9000 1806.9000.9000	All origins	64.88
76.	Hershey's Pot of Gold Milk & Dark Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.9100 1806.3200.9100 1806.9000.9100	All origins	22.14
77.	Milka Milk Chocolates	1806.3100 1806.3200 1806.9000	1806.3100.9200 1806.3200.9200 1806.9000.9200	All origins	9.00
78.	Kinder Bueno (Wafer)	1806.3100 1806.3200 1806.9000	1806.3100.9300 1806.3200.9300 1806.9000.9300	All origins	7.85
79.	Kinder T-4 (50gms)	1806.3100 1806.3200 1806.9000	1806.3100.9400 1806.3200.9400 1806.9000.9400	All origins	8.25
80.	Kinder T-8 (100gms)	1806.3100 1806.3200 1806.9000	1806.3100.9500 1806.3200.9500 1806.9000.9500	All origins	7.70
81.	Rapsodi Vigos Compound Chocolate (1 Kg/packet)	1806.3100 1806.3200 1806.9000	1806.3100.9600 1806.3200.9600 1806.9000.9600	All origins	3.78
82.	Cagla Brand Compound Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.9700 1806.3200.9700 1806.9000.9700	All origins	4.69
83.	Kit Kat Bars / wafers	1806.3100 1806.3200 1806.9000	1806.3100.9800 1806.3200.9800 1806.9000.9800	All origins	5.50
84.	Galaxy Minis	1806.3100 1806.3200 1806.9000	1806.3100.9900 1806.3200.9900 1806.9000.9900	All origins	14.00
85.	Moven Pick Chocolate (All flavors / Blends)	1806.3100 1806.3200 1806.9000	1806.3100.9910 1806.3200.9910 1806.9000.9910	All origins	18.20
86.	Truffle Chocolate Bar (All flavors / Blends)	1806.3100 1806.3200 1806.9000	1806.3100.9920 1806.3200.9920 1806.9000.9920	All origins	10.83
87.	Choc Coin White	1806.3100 1806.3200 1806.9000	1806.3100.9930 1806.3200.9930 1806.9000.9930	All origins	11.50
88.	JB Choco Jinny (All Flavors / Blends / Shapes)	1806.3100 1806.3200 1806.9000	1806.3100.9940 1806.3200.9940 1806.9000.9940	All origins	7.50
89.	Cihan Milk Caramel Chocolate	1806.3100 1806.3200 1806.9000	1806.3100.9950 1806.3200.9950 1806.9000.9950	All origins	4.25
90.	Skittles Fruit Beans	1806.3100 1806.3200 1806.9000	1806.3100.9960 1806.3200.9960 1806.9000.9960	All origins	10.50
91.	Maltesers Chocolate (All Flavors / Blends)	1806.3100 1806.3200 1806.9000	1806.3100.9970 1806.3200.9970 1806.9000.9970	All origins	12.50
92.	Toren / oddie / evliya Chocolate Compound / Blends / Candies	1806.3100 1806.3200 1806.9000	1806.3100.9980 1806.3200.9980 1806.9000.9980	All origins	4.00
93.	Nestle Loin Bar	1806.3100 1806.3200 1806.9000	1806.3100.9990 1806.3200.9990 1806.9000.9990	All origins	10.25



94.	Ferrero Rocher Chocolate Bar (All Flavors / Blends)	1806.3100 1806.3200 1806.9000	1806.3100.9991 1806.3200.9991 1806.9000.9991	All origins	14.00
95.	Godiva Belgian Chocolate Bar (All Flavors / Blends)	1806.3100 1806.3200 1806.9000	1806.3100.9992 1806.3200.9992 1806.9000.9992	All origins	27.23
96.	Lokumix Turkish Delight	1806.3100 1806.3200 1806.9000	1806.3100.9993 1806.3200.9993 1806.9000.9993	All origins	13.00
97.	Trifle Chocolate Hazelnut	1806.3100 1806.3200 1806.9000	1806.3100.9994 1806.3200.9994 1806.9000.9994	All origins	8.00
98.	Delices De Belgique Chocolate (All Flavors / Blends / Packing)	1806.3100 1806.3200 1806.9000	1806.3100.9995 1806.3200.9995 1806.9000.9995	All origins	12.50
99.	Kinder Joy (All sizes / Packings)	1806.3100 1806.3200 1806.9000	1806.3100.9996 1806.3200.9996 1806.9000.9996	All origins	17.50
100.	Rafaello Chocolate (All sizes / Packings)	1806.3100 1806.3200 1806.9000	1806.3100.9997 1806.3200.9997 1806.9000.9997	All origins	14.00
101.	Other Chocolate Brands	1806.3100 1806.3200 1806.9000	1806.3100.9998 1806.3200.9998 1806.9000.9998	China	3.93
102.			1806.3100.9999 1806.3200.9999 1806.9000.9999	Turkey/ Indonesia/ Malaysia	4.75
103.			1806.3100.9917 1806.3200.9917 1806.9000.9917	Europe/ USA	7.38
104.			1806.3100.9918 1806.3200.9918 1806.9000.9918	Other Origins	4.25

7. 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.

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

9. The VR shall be applicable for the description 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 VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

(Dr. Tahir Qureshi)
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.