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Note

Sub: Amendment in Customs Valuation

With reference to several queries received pertaining to customs valuation regarding consideration of landing charges @1%, it is hereby clarified with respect to Circular No. 39/2017 Customs dated 26th September 2017 and Notification No. 91/2017-Customs (NT) dated 26th September 2017, the notional loading, unloading and handling charges @1% shall no longer be added to the CIF value.

Directorate of Studies