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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 282

No. Misc/37/2009-VI

Dated- 8 -12-2010

Note :

- i) *The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.*
- ii) *Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty days from the date of determination of customs value under this ruling.*

The Collectors of Customs, Model Customs Collectorate (Appraisement / PaCCS / Port Qasim / Preventive) Karachi/ Lahore/ Sambrial/ Faisalabad/Multan/ Islamabad/ Hyderabad/ Quetta / Peshawar.

Subject:- Determination of Customs Value of Hot & Cold Water Dispenser under Section 25A of the Customs Act, 1969

On a reference received from the Directorate General of Intelligence & Investigation that import values of Hot & Cold Water Dispenser were being under invoiced, this Directorate General undertook exercise to determine the Customs values in terms of Section 25A of the Customs Act, 1969.

2. Meetings with all stakeholders were scheduled on 05-05-2010, 31-05-2010 & 21-07-2010 for the determination of the Customs values of imported goods and the relevant importers/stakeholders were requested to participate. However, no one attended the meetings. Analysis of the import data of PaCCS and 'one custom' shows that the declared prices were comparatively much lower in comparison to the prices prevailing in the international market. Since the declared values did not reflect the price trends in the international market the same could not be relied upon as envisaged under Section 25(1), 25(5) & 25(6) of the Customs Act, 1969. The market inquiry was conducted in terms of Section 25(7) of the Customs Act, 1969 to arrive at the fair values which also confirmed that the prevailing prices in the market were on higher side. Accordingly, following Customs value has been determined:-



S.No.	Description of Goods	HS CODE	Origin	Customs Value
1	2	3	4	5
1	Water Dispenser, (Hot & Cold) with mini Refrigerator	8418.6990	China	US\$50/unit
2	Water Dispenser, (Hot & Cold) without Refrigerator	8418.6990	China	US\$45/unit

3. The aforesaid values are determined under Section 25(A) of the Customs Act, 1969, for implementation. All the clearance Collectorates are advised to ensure the assessment of the goods as per the above determined values. However, if the invoice/declared value is higher the same shall be applied for assessment purpose. The above values shall remain valid until revised.

(MULHAMMAD IBRAHIM VIQHO)
DIRECTOR

Copy for information to:-

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
1. Member (Customs), Federal Board of Revenue, Islamabad.
2. Chief Collectors of Customs (North/South), Lahore/Karachi.
3. The Director General of Intelligence Investigation-FBR, Islamabad.
4. The Director General of Customs Valuation, Karachi.
5. The Director General of Post Clearance Audit, Karachi.
6. The Directors of Intelligence Investigation-FBR, Karachi/Lahore/Islamabad.
7. The Deputy Director (Hqs.), Directorate General of Customs Valuation, Karachi.
8. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.
9. Chairman (Valuation Committee), KCC&I, Atwari-Tijarat Road, Karachi.
10. Karachi Customs Agents Group (K.C.A.G), Bohri Road, Karachi.
11. Guard File.