



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 407

No.Misc/14/2009-VII

Dated 23-12-2011

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.*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 (30) days from the date of determination of customs value under this ruling.*

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

Subject : Determination of Customs Values of "Cooking Range Hood/ Chimney" under Section 25A of the Customs Act, 1969

Earlier Valuation Ruling regarding valuation of cooking range hood chimney, was issued vide Valuation Ruling No.199 on 03-12-2009. Since a considerable period had passed, it needed to be updated in view of change in the prices in the international market.

2. Meetings with the stakeholders were fixed for 30-05-2011, 11-07-2011 and 03-08-2011, but none of the stakeholder appeared, even no written reply was received. The meeting was further adjourned to 22-09-2011 when representatives from M/s.P.M.B.Q.; M/s.Fotile Kitchen and M/s.Modern Electronics, appeared and it was decided to carryout joint local market survey of imported Cooking Range Hood/ Chimney fixing meeting for 10-10-2011, but again none of them appeared on the said date. A fresh and final date of meeting for conducting joint local market enquiry was fixed for 25-10-2011, but still no one appeared nor any written submission from any stakeholder was received which lead ultimately to finalize the customs value on merits.

3. In the local market two types of imported Cooking Hood/ Chimney are available which are not being declared at import stage. It was informed by one of the stakeholders that goods are being cleared declaring Chimney Range Hood as Slim



Cooking Hood at lower rate. Hence, the data from declaration under Section 25(1), Section 25(5) & 25(6) for identical and similar goods method, could not be applied for the determination of customs values. Customs values of two types of Chimney Hood i.e. Cooking Range Hood / Chimney 60 to 90 cm and Slim Cooking Hood 60 to 90 cm of China origin, have thus been determined through deductive value method as envisaged under Section 25(7) of the Customs Act, 1969, which are mentioned as below :-

S.No.	Description of Goods	H.S. Code	Origin	C&F Customs Values
(1)	(2)	(3)	(4)	(5)
01.	Cooking Range Hood/ Chimney 60 to 90 cm	8414.6000	China	US\$ 64.55/Pc
02.	Slim Cooking Hood 60 to 90 cm	8414.6000	China	US\$ 47.52/Pc

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


 (MUHAMMAD TAHRIK)
 DIRECTOR

Copy for information to :-

1. S.A. to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Commissioner, I.P. Division, RTQ-I, (Coordinator, WeBOC RMS Development Team) Kamal Atta Turk Road, Income Tax Building, Karachi.
9. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
10. Chairman (Valuation Committee), FECC&I, Federation House, Karachi.
11. Chairman (Valuation Committee), KCC&I, Aiwana-e-Tijarat Road, Karachi.
12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
13. Guard File.