GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VALUATION RULING U/S 25A NO. 451

No. MISC/14/2009-VII-B

Dated: 02-04-2012

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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/Revision petition 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/ PaCOS/ Port/ Muhammad Bin Qasim/ Preventive), Karachi/ Lahore/ Sambrial/ Faisalabad/ Multan /Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject: DETERMINATION OF CUSTOMS VALUE OF CHINA ORIGIN FURNITURE AND PARTS THEREOF UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

Valuation Ruling No.258, on the subject goods, was issued on 02-06-2010. Subsequently, price variation was noted in the international market in the value of furniture and furniture parts during the last quarter. Therefore, an exercise was initiated for determination of customs value keeping in view the recent changes in prices, under section 25A of the Customs Act, 1969. Meetings with the stakeholders were held on 26-01-2012, 21-02-2012, and 13-03-2012 which were attended by all stakeholders besides Federation of Pakistan Chambers of Commerce and Industry.

2. The importers contended that current customs values are already on higher side, hence, the same should be revised downwards. During the meetings the representatives of the importers were also asked to submit copies of relevant correspondence with exporters, proforma invoice, sale contract with supplier, copies of GDs and sales tax paid invoices etc. so as to verify truth and accuracy of their transaction value under section 25(1) of Customs Act, 1969, read with Article 17 of the "Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade". However, they failed to furnish those documents meaning thereby that they have no supporting import documents to substantiate the transactional value under section 25(1).

3. Besides the import data of various origins for the relevant period was also examined which reflected abnormal variation as well as incomplete description of goods for certain origins and thus could not be relied in isolation for value determination in terms of section 25(1) of the Act. Similarly some of the values were found acceptable in terms of section 25(5) & (6) whereas the majority could not be accepted being obviously suffering from under invoicing and other infirmities referred above. In the wake of above, next valuation method i-e deductive method, as laid down in sub section (7) of section 25, was also checked and, after market survey, values for various types of furniture were worked out. After considering all factors as enumerated above, the following customs values have been determined under sub-section (7) of Section 25 of the Customs Act, 1969.

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S. No.	Description of Goods	H. S. Code	Origin	Customs Value (C & F) US$
(1)	(2)	(3)	(4)	(5)
1.	Office Chair / Computer Chair Low Back Revolving/ Hydraulic	9401.3000	China	10.80/Pc
2.	Office Chair High Back Revolving/ Hydraulic	9401.3000	China	13.00/Pc
3.	Office Chair Executive Heavy/Bulky Revolving/ Hydraulic	9401.3000	China	23.00/Pc
4.	Bar Stool, Metal /Plastic Revolving/ Hydraulic	9401.3000	China	8.25/Pc
5.	Dining Chair, MDF/ Wood	9401.6100	China	7.70/Pc
6.	Dining Chair, Metal/Plastic	9401.7100	China	5.40/Pc
7.	Garden Chair, Metal/Plastic	9401.7900	China	5.50/Pc
8.	Small Folding Chair for Prayer	9401.7900	China	2.20/Pc
9.	Folding Chair Metal Frame, Plastic	9401.7900	China	5.50/Pc
10.	Waiting Chair /Visitor Chair, Metal Frame with Cushion	9401.7100	China	13.25/Seat
11.	Waiting Chair /Visitor Chair, Metal Frame without Cushion	9401.7900	China	10.75/Seat
12.	Simple Office Chair / Computer Chair Metal Frame (Non-Revolving Hydraulic), Low Back	9401.7100	China	8.65/Pc
13.	Baby Chair/Feeding Chair (Baby) Plastic/Wood	9401.8000	China	3.30/Pc
14.	Seat & Back for Chair with Cushion Made of Ply Wood	9401.9090	China	1.10/Kg
15.	Seat & Back for Chair without Cushion Made of Ply Wood	9401.9090	China	0.42/Kg
16.	Chair Caster (Wheel) Plastic/Nylon	9401.9090	China	0.75/Kg
17.	Mechanism for Chair, Metal	9401.9090	China	1.10/Kg
18.	Chair Frame Seat & Back Made of Metal	9401.9090	China	1.10/Kg
19.	Chair Base, Plastic	9401.9090	China	0.80/Kg
20.	Chair Base, Metal	9401.9090	China	1.10/Kg
21.	Sofa Cum Bed with Fabrics Cushion	9401.4000	China	57.75/Pc
22.	Garden Bench 3 Seat 160x60x60cm (5.5'x2'x2') Ply Wood/Metal	9401.7900	China	8.10/Pc

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23.	Sofa Set with Velvet/Jacquard/Fabrics Cushion	9401.8000	China	30.00/Pc
24.	Sofa Set with Cushion Artificial Leather	9401.8000	China	40.00/Pc
25.	Arm Rest, Metal/Plastic	9401.9090	China	0.75/Kg
26.	Arm Rest, Wooden	9401.9090	China	0.65/Kg
27.	Office Table without Side Rack, MDF/ Wood Size 120x65x76 Cm (4'x2.5'x2.5')	9403.3000	China	43.25/Pc
28.	Office Table with Side Rack, MDF/ Wood Size 160x90x76 Cm (5.5'x3x'2.5)	9403.3000	China	59.00/Set
29.	Office Table with Side Rack, MDF/ Wood Size 180x100x76 Cm (6'x3.5'x2.5')	9403.3000	China	70.00/Set
30.	Office Table with Side Rack, MDF/ Wood Size140x70x76 Cm (4.5'x2.5'x2.5')	9403.3000	China	47.90/Set
31.	Book Case without Doors, MDF/ Wood Size 120x45x180 Cm (4'x1.5'x6')	9403.3000	China	11.35/Pc
32.	Book Cabinet with Three Doors, MDF/ Wood Size 120x45x180 Cm (4'x1.5'x6')	9403.3000	China	28.50/Pc
33.	Computer Table, Metal/ MDF Glass Top Size 120x65x120 Cm (4'x2'x4')	9403.3000	China	9.65/Pc
34.	Office Partition / Work Station, MDF/ Wood, 4-Person Size 280x280x120 Cm (9'x9'x4)	9403.3000	China	100.00/Set
35.	Dining (1+4) Wood Frame and Glass/Marble Top Glass Thickness 12mm, Size 120x120x76 Cm (4'x4'2.5')	9403.4000	China	87.00/Set
36.	Dining (1+4) Metal Frame and Glass/Marble Top Glass Thickness 12mm, Size 120x120x76 Cm (4'x4'2.5')	9403.4000	China	97.50/Set
37.	Dining (1+6) Wooden Frame Top Glass/Marble Glass Thickness 12mm, Size 160x90x76 Cm (5.5'x3'2.5')	9403.4000	China	108.00/Set
38.	Dining (1+6) Metal Frame Top Glass/Marble Glass Thickness 12mm, Size 160x90x76 Cm (5.5'x3'2.5')	9403.4000	China	118.50/Set
39.	Dining (1+8) Wooden Frame Top Glass/Marble Glass Thickness 12mm, Size 220x120x76 Cm (8'x4'2.5')	9403.4000	China	130.00/Set
40.	Dining (1+8) Metal Frame Top Glass/Marble Glass Thickness 12mm, Size 220x120x76 Cm (8'x4'2.5')	9403.4000	China	140.50/Set
1.	Dining (1+10) Wooden Frame Top Glass/Marble Glass Thickness 12mm, Size 250x120x76 Cm (10'x4'2.5')	9403.4000	China	162.00/Set
2.	Dining (1+10) Metal Frame Top Glass/Marble Glass Thickness 12mm, Size 250x120x76 Cm (10'x4'2.5')	9403.4000	China	172.50/Set
	Tea Trolley, Wooden with Glass Top	9403.4000	China	7.70/Pc
	Tea Trolley, Metal with Glass Top	9403.4000	China	8.95/Pc

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45.	Tea Table with 4 Stool MDF with Glass Size 140x100x60 Cm (5'x3.5'x2)	9403.4000	China	26.00/Set
46.	Tea Table Metal With Glass Size 125x70x60 Cm (4.5'x2'x2')	9403.4000	China	13.00/Pc
47.	Bed Room Set W/O Mattress (4-Pcs Set), MDF/ Wood 1-Double Bed & 2 Side Tables Size 180x200x140 Cm (6'x6.5'x4.5') 2-Dressing Table Size 150x60x180 Cm (5'x2x6') 3-Wardrobe Size 240x60x200 Cm (8'X2'x7') 4-Shelf Size 180x500x22 Cm (6'x1.5'x7')	9403.5020	China	310.00/Set
48.	Double Bed with Two Side Table W/O Mattress, MDF/ Wood Size 180x200x140 Cm (6'x6.5'x4.5')	9403.5020	China	105.00/Set
49.	Kids Bunker Bed, MDF/ Wood Size 120x200x200 Cm (4'x7'x7)	9403.5020	China	82.50/Set
50.	Kids Bed Set (7Pcs Set), MDF/ Wood 1-Bed Size 120x200x120 Cm (4'x6.5x4') 2-Side Table 60x60x60 Cm (2'x2'x2') 3-Study Table Size 160x60x18 Cm (5.5'x2x6') 4-Study Chair 5-Wardrobe Size 120x200x65 Cm (4'x7'x2') 6-Mirror Size 50x180x30 Cm (1.5'x6'x1') 7-Hanger For School Bag, MDF/ Wood	9403.5020	China	192.00/Set
51.	Kids Bed with Side Table (W/O Mattress), MDF/ Wood Size 120x200x120 Cm (4'x6.5x4')	9403.5020	China	82.50/Set
52.	Center Tables Set (One Big +Two Small) (MDF/ Wood Mixed) Top Glass/Marble, Thickness 12mm	9403.5030	China	22.00/Set
53.	Center Tables Set (One Big +Two Small) (Wooden Metal Mixed) Top Glass/Marble, Thickness 12mm	9403.5030	China	27.00/Set
54.	Center Table Single Wooden Top Glass/Marble, Thickness 12mm Size 125x65x60 Cm (4.5'x2.5'x2')	9403.5030	China	13.25/Pc
55.	Center Table Single Metal Top Glass/Marble, Thickness 12mm Size 125x65x60 Cm (4.5'x2.5'x2')	9403.5030	China	16.25/Pc
56.	Wardrobe, MDF /Wood Size 240x60x220 Cm (5.5'x2'x7')	9403.5030.	China	38.50/Pc
57.	T.V Trolley Wooden with Glass Top, Thickness 10mm Size 120x60x80cm (4'x2x2.5')	9403.5030	China	13.25/Pc
58.	T.V Trolley Metal with Glass Top, Thickness 10mm Size 120x60x80 Cm (4'x2'x2.5')	9403.5030	China	11.00/Pc
59.	T.V Cabinet/Divider MDF/Wooden, with Glass, Thickness 10mm Size 200x60x200 Cm (7'x2'x7')	9403.5030	China	60.00/Pc
60.	Telephone Stand, Wooden/Metal/Glass Mixed Glass Thickness 10mm, Size 60x60x60 Cm (2'x2x2')	9403.5030	China	6.60/Pc

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61.	T.V Shelf Made of Glass, Thickness 10mm Size 90x60x80 Cm (3'x2x2.5')	9403.5030	China	5.50/Pc.
62.	Consol without Mirror, MDF/ Wood Size 160x60x200 Cm (5'x2'x7')	9403.5030	China	15.00/Pc
63.	T.V Table Made of Metal/MDF with Glass Size 120x60x80 Cm (4'x2'x2.5') Glass Thickness 10mm	9403.5030	China	8.03/Pc
64.	Glass Rack Size 60x60x76 Cm (2'x2'x2.5')	9403.5030	China	5.80/Pc
65.	Glass Rack Size 60x60x180 Cm (2'x2'x6')	9403.5030	China	11.55/Pc
66.	Shoe Rack MDF/ Wood Size 150x50x120 Cm (5'x1.5'x4')	9403.6000	China	11.55/Pc
67.	Coat Hanger, Wood/ MDF/Metal	9403.6000	China	4.03/Pc
68.	Baby Cot/Baby Bed, MDF/ Wood Size 125x70x100 Cm (4.2'x2.3'x3.3')	9403.6000	China	22.00/Pc
69.	Garden Table, Metal Frame Top Plastic/Glass/Ply Wood Size 120x60 Cm (4'x2')	9403.8900	China	11.52/Pc
70.	Swing, Metal/Cane/Plastic, All Size/Type	9508.9000	China	0.90/Kg
71.	Relax/Recline Chair (Non Electrical), Artificial Leather	9401.7900	China	40.00/Pc
72.	Kids Folding Almirah (Cupboard) Metal Pipe with P.V.C Covered, All Size	9403.2000	China	1.00/ Kg
73.	Conference Table, MDF/ Wood Size 240x120x76cm (8'x4x2.5')	9403.3000	China	96.00/Pc
74.	Speech Dice, MDF/ Wood Size 125x60x42 Cm (4.6'x2'x1.6')	9403.3000	China	15.00/Pc
75.	Reception Table/Counter Table, MDF/ Wood Size 120x100x60 Cm (4'x3.25'x2')	9403.3000	China	25.00/Pc
76.	Kids Writing Table With Chair, MDF/ Wood Mixed, Size 60x60x60Cm (2'x2'x2')	9403.3000	China	5.00/Set
77.	Magazine Rack, MDF/ Wood Mixed, Size 60cm	9403.3000	China	7.00/Pc
78.	Small Side Table, MDF/ Wood Top Glass 12mm Size 60x60x60 Cm (2'x2'x2')	9403.5030	China	6.00/Pc
79.	Small Side Table, Metal, Top Glass 12mm Size 60x60x60 Cm (2'x2'x2')	9403.5030	China	7.00/Pc
80.	Bed Room Table with 2 Chairs, MDF/ Wood Size 80x80x80cm (2.5'x2.5'x2.5')	9403.5030	China	25.00/Set
81.	Consol with Mirror MDF/ Wood Size 160x60x200 Cm (5'x2'x7')	9403.5030	China	20.00/Pc
82.	Dressing Table with Stool Size 160x60x200 Cm (5'x2x7') MDF/ Wood	9403.5030	China	27.50/Set
83.	T.V Stand, Metal/MDF with Glass Size 120x60x80 Cm (4'x2'x2.5') Glass Thickness 10mm	9403.5030	China	7.70/Pc
84.	Table Legs 4-Pcs Set, MDF/ Wood/Metal	9403.9000	China	2.00/Set

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4. Accordingly, these values are hereby determined under Section 25A of the Customs Act, 1969. All the Clearance Collectorates are advised to finalize assessment of furniture and parts of furniture on the values mentioned above. However, if the invoice value is higher, then such higher value shall be adopted for assessment purpose.

(MUHAMMAD TAHIR)
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, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Islamabad.
7. The Directors of Intelligence Investigation, Karachi/ Lahore/ Islamabad.
8. The Director, WeBOC Development 11th Floor, Custom House, 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. Federation of Pakistan, Chambers of Commerce & Industry (FPCC&I), Karachi.
11. Karachi Chamber of Commerce & Industry (KCC&I), Karachi.
12. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi
13. Guard File.

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