GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

No. DG (Val)Database/03/2016/9151 Dated: May 17, 2016

The Chief Collectors of Customs, North, Islamabad.
The Chief Collectors of Customs, South (Appraisement), Karachi.
The Chief Collectors of Customs, South (Enforcement), Karachi.
The Chief Collectors of Customs, Central, Lahore

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Under Invoicing in Assessed Value of Rubber Eraser**

This Directorate General has initiated an exercise to develop database values for different items which are prone to under invoicing. During the scrutiny of previous one year data, it has been observed that Rubber Eraser (stationery item) falling under PCT headings 4016.9210 & 4016.9290 is being assessed at US$ 0.30/Kg to US$ 0.50/Kg in different Collectorates.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations and found that different types of rubber erasers are assessable at following customs values:

S No.	Description	Customs Value US$/ Kg
i)	Rubber Eraser (simple/plain), low end brands	1.50
ii)	Rubber Eraser Fancy (assorted shapes, toys)	3.20
iii)	Rubber Eraser (high end brands) Pelikan, Millan	4.00

3. However, this is for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates are requested to conduct in-house audits for such items and intimate this Directorate General where it is deemed necessary that a proper Valuation Ruling would be more appropriate or Collectorate centric administrative measures are adequate to curb under invoicing of such

17/5/16
(Syed Tanvir Ahmad)
Director General

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Valuation Database Letter No. 5

No. DG (Val)Database/10/2016/9474

Dated: June 9, 2016

The Chief Collectors of Customs, North, Islamabad.
The Chief Collectors of Customs, South (Appraisement), Karachi.
The Chief Collectors of Customs, South (Enforcement), Karachi.
The Chief Collectors of Customs, Central, Lahore

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
/(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

Subject: **Under Invoicing in Assessed Value of Cotton Waste**

This Directorate General is conducting an exercise to develop database values for different items which are prone to under invoicing. During the scrutiny of previous one year data, it has been observed that Cotton Waste, (in bales & hosiery) HS Code 5202.9900, is being assessed at US$0.25/Kg to US$0.65/Kg in different Collectorates.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations and found that appropriate Customs values for Cotton Waste are as under:

S. No.	Description	Origin	Customs Value US$/ Kg (C & F)
1	Cotton Waste in Bales	All Origins	0.90
2	Cotton Waste Hosiery	All Origins	1.30

3. However, this is for reference/guidance only and final assessment may please be made after considering factors which have bearing on the customs value.

4. The clearance Collectorates are requested to conduct in-house audits for such items and intimate this Directorate General where it is deemed necessary that a proper Valuation Ruling would be more appropriate or Collectorate centric administrative measures are adequate to curb under invoicing of such commodities.

(Syed Tanvir Ahmad)
Director General

Copy to

1. PS to Chairman FBR, Islamabad
2. Member (Customs), FBR, Islamabad

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

Valuation Database Letter No. 7

No. DG (Val)Database/05/2016 Dated: June 10, 2016

The Chief Collectors of Customs, North, Islamabad.
The Chief Collectors of Customs, South (Appraisement), Karachi.
The Chief Collectors of Customs, South (Enforcement), Karachi.
The Chief Collectors of Customs, Central, Lahore

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

Subject: **Under Invoicing in Assessed Value of Crinkled Paper**

This Directorate General has initiated an exercise to develop database values for different items which are prone to under invoicing. During the scrutiny of previous one year data, it has been observed that crinkled Paper, is being assessed at US$1/Kg in different Collectorates.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations and found that appropriate Customs value for Sublimation Paper is as under:

Description	Origin	Customs Value **US$/ Kg** (C & F)
Crinkled Paper	All Origins	2.15

3. However, this is for reference/guidance only and final assessment may please be made after considering factors which have bearing on the customs value.

4. The clearance Collectorates are requested to conduct in-house audits for such items and intimate this Directorate General where it is deemed necessary that a proper Valuation Ruling would be more appropriate or Collectorate centric administrative measures are adequate to curb under invoicing of such commodities.

Sd-

(Syed Tanvir Ahmad)
Director General

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1. PS to Chairman FBR, Islamabad
2. Member (Customs), FBR, Islamabad

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

Valuation Database Letter No. 08

No. DG (Val)Database/20/2016 18730

Dated: June 28, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
/(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Umbrellas**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Umbrella is being assessed at different values and certain transactions are on very low side.

2. The Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Umbrellas are as follows:

Sr No.	Description	Origin	Customs Value US$/ Pc (C & F)
1	Children Umbrellas	China	0.4
2	Fiber/Plastic Umbrellas	China	2.25
3	Umbrella with folding frame/other metal frame	China	1.3
4	Umbrella in shape of walking stick	China	1.0

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
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Valuation
Database
Letter No. 10

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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No. DG (Val)Database/03/2016/ 879

Dated: June 28, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Nylone Rope**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Nylon Rope falling under PCT headings 5609.0000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Nylon Rope are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
i)	Nylon Rope	China	2.60

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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3. Additional Directors Valuation I/II, Custom House, Karachi
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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Valuation Database Letter No.11

No. DG (Val)Database/40/2016/8756 Dated: June 29, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Non Alloy Steel Strips**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Non Alloy Steel Strips, is being assessed under PCT headings 7211.2990 & 7211.9090, at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Non Alloy Steel Strips are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
i)	Non Alloy Steel Strips	China	0.81
ii)		Korea	0.86
iii)		Europe/Americas	0.92

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

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DIRECTORATE GENERAL CUSTOMS VAI UATION
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No. DG (Val)Database/09/2016/8753

Dated: June 29, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
/(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Adult/Patient Diapers.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Adult/Patient Diapers falling under PCT headings 9619.0010 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Adult/Patient Diapers are as follows:

TABLE-A.

High Value Brands of Adult/Patient Diapers: E.Q, Huggies, excluding 'Pampers' brands			
S. No.	**Description**	**Origin**	**Customs Value C&F US$/ Kg**
1.	Adult/Patient Diapers	All origins	2.95

TABLE-B.

Low End Brands of Adult/Patient Diapers:			
S. No.	**Description**	**Origin**	**Customs Value C&F US$/ Kg**
1.	Adult/Patient Diapers	China	2.00
2.		Indonesia, Malaysia & U.A.E	2.70
3.		Turkey	2.20
4.		Vietnam	1.90
5.		Others	2.70

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

ok

(CH. RIZWAN BASHIR KALAIR)
Deputy Director (HQ)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

Valuation Database Letter No.14

No. DG (Val)Database/29/2016/8998 Dated: July 23, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Car floor mats.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Car floor mats falling under PCT headings 8708.2931 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Car floor mats are as follows:

Car Floor Mats				
S. No.	**Description**	**PCTs**	**Origin**	**Customs Value C&F US$/ Kg**
1.	Car floor mats (Plastic Material)	8708.2931	China	1.50
2.	Car floor mats (Rubber Material)	8708.2931	China	1.30
3.	Car floor mats (Carpet Material)	8708.2931	China	1.55

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(CH. RIZWAN BASHIR KALAIR)
Deputy Director (HQ)

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1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
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Valuation Database Letter No. 15

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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No. DG (Val)Database/43/2016 / 8999 Dated: July 23, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Multipurpose Charger (Low End Brands)**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Multipurpose Chargers (low end brands) falling under PCT headings 8504.4020 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Multipurpose Chargers (low end brands) are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
i)	Multipurpose Chargers (low end brands)	China	1.50

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

o/c (Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
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Valuation Database Letter No.

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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No. DG (Val)Database/42/2016/9000 Dated: July 23, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for MP3 Player Shuffle with charger & handsfree(Low End Brands)**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **MP3 Player Shuffle with charger & handsfree (low end brands)** falling under PCT headings 8519.8930 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of **MP3 Player Shuffle with charger & handsfree (low end brands)** are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
01.	**MP3 Player Shuffle with charger & handsfree (low end brands)**	China	1.93

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

23/7/16

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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1. Director General, Customs Valuation, Custom House, Karachi
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3. Additional Directors Valuation I/II, Custom House, Karachi
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Letter No. 17

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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No. DG (Val)Database/45/2016 Dated: July 23, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Mobile Chargers switch without cord (low end brands)**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **Mobile Chargers switch without cord (low end brands)** falling under PCT headings 8504.4020 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Mobile Chargers Switch without cord (low end brands) are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
i)	Mobile Charger Switch without cord (low end brands)	China	0.70

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

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Valuation Database Letter No. 18

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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No. DG (Val)Database/47/2016/9002 Dated: July 23, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for HDMI Cable**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **HDMI Cable** falling under PCT headings 8544.4210 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of **HDMI Cable** are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
i)	**HDMI Cable**	China	9.00

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

23/7/16

o/c **(Ch. Rizwan Bashir Kalair)**
Deputy Director (HQ)

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2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

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Valuation Database Letter No. 19

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

No. Misc/15/2016-I 1907 0 Dated: **July 27, 2016**

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Cloves PCT 0901.1000**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **Cloves** falling under PCT headings 0901.1000 are being declared and assessed at much lower values as compared to internationally traded prices available in international "Public Ledger". Presently, these are being assessed @ $2.00 and lower.

2. This Directorate General, after carefully examining the clearance data, analyzed online values and obtained prices of **Cloves** from the internationally acclaimed journal "Public Ledger". **The prices in Ledger, as on July 22, 2016, vary from US$ 6.9/kg to US$ 11.20/kg for different origins (copy enclosed)**. To corroborate the above findings the market surveys were also conducted which revealed that the subject goods are being traded at even lower values, when compared with the lower-end values reflected in the Public Ledger. the lower end values appearing in the Ledger.

3. The Collectorates are therefore, cautioned and advised that **Cloves** falling under PCT 0901.1000 may not be assessed lower than values reflected above and to ensure that misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

5. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi.

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Valuation Database Letter No.20

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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No. Misc/14/2016-III/9084 Dated: **July 28, 2016**

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for School Bags with and without Trolley of Textile Material, Parachute, PVC or PU Coating.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that School Bags with and without Trolley of Textile Material, Parachute, PVC or PU Coating falling under PCT headings 4202.1190 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of School Bags with and without Trolley of Textile Material, Parachute, PVC or PU Coating are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1.	School Bags without trolley size 12"	China	1.55
2.	School Bags with trolley size 12"	China	2.21
3.	School Bags without trolley size 14"	China	2.21
4.	School Bags with trolley size 14"	China	3.10
5.	School Bags without trolley size 16"	China	3.36
6.	School Bags with trolley size 16"	China	5.31
7.	School Bags without trolley size 18"	China	4.43
8.	School Bags with trolley size 18"	China	5.75
9.	School Bags without trolley size 20"	China	5.75
10.	School Bags with trolley size 20"	China	6.64
11.	School Bags without trolley size 22"	China	6.99
12.	School Bags with trolley size 22"	China	9.30

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VDB Letter No. 321

No.DG/VDB/REF/49/2016/9088 Dated 29-07-2016

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West)/ Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

Subject : Development of Valuation Database : Reference Value for Steel Concrete Spiral Nails

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has ben observed that Steel Concrete Spiral Nails falling under PCT heading No.7317.0010 are being assessed at different values and certain transactions are on very lower side.

3. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs value of Steel Concrete Spiral Nails is as follows : -

S.No.	Description	Origin	Customs Value C&F US$ / Kg
i)	Steel Concrete Spiral Nails	China	1.47

4. These values are, however, for reference / guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

5. The clearance Collectorates may like to consider the value given above before finalizing the assessment of subject item. If further fine-turning in specifications and ensuing values are required. Collectorate may forward a reference alongwith detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch.Rizwan Bashir Kalair)
Deputy Director

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2. Director, Customs Valuation, Custom House, Karachi.
3. Additional Director-I/II, Customs Valuation, Karachi.
4. Database Master File, Directorate General of Customs Valuation, Karachi.

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Valuation Database Letter No. 22

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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No. DG (Val) Database/03/2016 /9111/ Dated: **July 29, 2016**

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ (Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/ Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Big Cardamom PCT 0909.6100**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declaration are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **Big Cardamom** falling under PCT headings 0909.6100 are being declared and assessed at much lower values as compared to internationally traded prices available in international "Public Ledger" presently, these are being assessed @2.00 and lower.

2. This Directorate General, after carefully examining the clearance data, analyzed online values and obtained prices of **Big Cardamom** from the internationally acclaimed journal "Public Ledger". **The prices in Ledger, as on July 22, 2016, vary from US$ 8.00/kg to US$ 10.28/kg for different origins (copy enclosed)**. To corroborate the above findings the market surveys were also conducted which revealed that the subject goods are being traded at even lower values, when compared with the lower-end values reflected in the Public Ledger. the lower end values appearing in the Ledger.

3. The Collectorates are therefore, cautioned and advised that **Big Cardamom** falling under PCT 0909.6100 may not be assessed lower than values reflected above and to ensure that misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

5. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to:-
1. Director General, Customs Valuation, Custom House, Karachi
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3. Additional Directors Valuation I/II, Custom House, Karachi
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CUSTOM HOUSE KARACHI

Valuation Database Letter No. 23

No. DG (Val) Database/03/2016 /9110 ****

Dated: **July 29, 2016**

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ (Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/ Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Mace PCT 0908.2100**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declaration are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **Mace** falling under PCT headings 0908.2100 are being declared and assessed at much lower values as compared to internationally traded prices available in international "Public Ledger" presently, these are being assessed @4.00 and lower.

2. This Directorate General, after carefully examining the clearance data, analyzed online values and obtained prices of **Mace** from the internationally acclaimed journal "Public Ledger". **The prices in Ledger, as on July 22, 2016, vary from US$ 11.40/kg to US$ 12.00/kg for different origins (copy enclosed)**. To corroborate the above findings the market surveys were also conducted which revealed that the subject goods are being traded at even lower values, when compared with the lower-end values reflected in the Public Ledger. The lower end values appearing in the Ledger.

3. The Collectorates are therefore, cautioned and advised that **Mace** falling under PCT 0908.2100 may not be assessed lower than values reflected above and to ensure that misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

5. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuring values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to:-

1. Director General, Customs Valuation, Custom House, Karachi
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3. Additional Directors Valuation I/II, Custom House, Karachi
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29-07-2016

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Valuation Database Letter No. 24

No. DG (Val) Database/03/2016 19189

Dated: **August 4, 2016**

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ (Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/ Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Nutmeg PCT 0908.1100**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declaration are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **Nutmeg** falling under PCT headings 0908.1100 are being declared and assessed at much lower values as compared to internationally traded prices available in international "Public Ledger" presently, these are being assessed @ 2.00 and lower.

2. This Directorate General, after carefully examining the clearance data, analyzed online values and obtained prices of **Nutmeg** from the internationally acclaimed journal "Public Ledger". **The prices in Ledger, as on July 22, 2016, vary from US$ 7.60/kg to US$ 11.50/kg for different origins (copy enclosed)**. To corroborate the above findings the market surveys were also conducted which revealed that the subject goods are being traded at even lower values, when compared with the lower-end values reflected in the Public Ledger. the lower end values appearing in the Ledger.

3. The Collectorates are therefore, cautioned and advised that **Nutmeg** falling under PCT 0908.1100 may not be assessed lower than values reflected above and to ensure that misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

5. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to:-

1. Director General, Customs Valuation, Custom House, Karachi
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3. Additional Directors Valuation I/II, Custom House, Karachi
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Valuation Database Letter No. 25

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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No. DG (Val) Database/03/2016 9190 Dated: **August 8, 2016**

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ (Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/ Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Cinnmomum/Cassia PCT 0906.1900**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declaration are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **Cinnmomum/Cassia** falling under PCT headings 0906.1900 are being declared and assessed at much lower values as compared to internationally traded prices available in international "Public Ledger" presently, these are being assessed @ $0.60.

2. This Directorate General, after carefully examining the clearance data, analyzed online values and obtained prices of **Cinnmomum/Cassia** from the internationally acclaimed journal "Public Ledger". **The prices in Ledger, as on July 22, 2016, vary from US$ 1.65/kg to US$ 2.30/kg for different origins (copy enclosed).** To corroborate the above findings the market surveys were also conducted which revealed that the subject goods are being traded at even lower values, when compared with the lower-end values reflected in the Public Ledger. the lower end values appearing in the Ledger.

3. The Collectorates are therefore, cautioned and advised that **Cinnmomum/Cassia** falling under PCT 0906.1900 may not be assessed lower than values reflected above and to ensure that misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

5. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to:-
1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Valuation Database Letter No. 26

No. DG (Val) Database/03/2016

Dated: **August 8, 2016**

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ (Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/ Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Tej Patta PCT 0906.1100**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declaration are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **Tej Patta** falling under PCT headings 0906.1100 are being declared and assessed at much lower values as compared to internationally traded prices available in international "Public Ledger" presently, these are being assessed @0.60 and lower.

2. This Directorate General, after carefully examining the clearance data, analyzed online values and obtained prices of **Tej Patta** from the internationally acclaimed journal "Public Ledger". **The prices in Ledger, as on July 22, 2016, vary from US$ 1.10/kg for different origins (copy enclosed).** To corroborate the above findings the market surveys were also conducted which revealed that the subject goods are being traded at even lower values, when compared with the lower-end values reflected in the Public Ledger. the lower end values appearing in the Ledger.

3. The Collectorates are therefore, cautioned and advised that **Tej Patta** falling under PCT 0906.1100 may not be assessed lower than values reflected above and to ensure that misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

5. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to:-

1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Valuation Database Letter No. 27

No. Misc/10/2016-I 9202 Dated: August 9, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Caltarate Tablets**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Caltarate Tablets falling under PCT headings 2106.9090 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Caltarate Tablets are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
i)	Caltarate Tablets D3 Supplement 600+D3	USA/Canada	36.57
ii)	Caltrate Calcium & Vitamin D3 Supplement	USA/Canada	38.17

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

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3. Additional Directors Valuation I/II, Custom House, Karachi
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Valuation Database Letter No. 28

No. Misc/10/2016-I/9907 Dated: August 9, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Centrum Supplements**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Centrum Supplements falling under PCT headings 2106.9090 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Centrum Supplements are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
i)	Centrum Silver Men 50+ Supplement	USA/Canada	34.48
ii)	Centrum Silver Adults 50+ Supplement	USA/Canada	39.18
iii)	Centrum Silver Women 50+ Supplement	USA/Canada	34.18
iv)	Centrum Men Multivitamin/mineral Supplement	USA/Canada	31.35
V)	Centrum Women Multivitamin/mineral Supplement	USA/Canada	31.35

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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1. Director General, Customs Valuation, Custom House, Karachi
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DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Valuation Database Letter No. 29

No. Misc/10/2016-I/9903 Dated: August 9, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Vivioptal Softgels and Capsules**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Vivioptal Softgels and Capsules falling under PCT headings 2106.9090 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Vivioptal Softgels and Capsules are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
i)	Vivioptal Softgels Multivitamin & Mineral	USA/Canada	33.96
ii)	Vivioptal Capsule Multivitamin & Mineral	USA/Canada	39.18

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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1. Director General, Customs Valuation, Custom House, Karachi
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DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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30

Valuation Database Letter No. 30

No. Misc/10/2016-I/9247

Dated: August 16, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Latex**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Latex falling under PCT headings 4002.1100 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Latex are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
i)	Latex	Thailand	1.38

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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3. Additional Directors, Customs Valuation, Custom House, Karachi
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16-08-2016

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Valuation Database Letter No. 31

No. DG/VDB/REF/VAL/52/2016/9261 Dated: **August 17, 2016**

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Latex Rubber Thread Rubber Thread**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Latex Rubber Thread Rubber Thread falling under PCT headings 4007.0010/4007.0090 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Latex Rubber Thread Rubber Thread are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
i)	Latex Rubber Thread Rubber Thread (30 to 40 Counts)	Malaysia/Thailand	2.50
ii)	Latex Rubber Thread Rubber Thread (41 to 50 Counts)	Malaysia/Thailand	2.60
iii)	Latex Rubber Thread Rubber Thread (51 to 90 Counts)	Malaysia/Thailand	3.50

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

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3. Additional Directors, Customs Valuation, Custom House, Karachi
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DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VDB
Letter
No. 32

No. No. DG/VDB/REF/55/2016VAL/9291 Dated: August 19, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
/(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database: Reference Values for Branded Toothbrushes**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Tooth brushes (branded) falling under PCT headings 9603.2100 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Tooth brushes (branded) are as follows:

S. No.	Description	Brand	Origin	Customs Value C&F US$/ Pc
1	Tooth brushes (Branded)	Colgate	All origins	0.33
2		Oral B		0.36
3		Shield		0.21
4		Sensodyne		0.43

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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DIRECTORATE GENERAL CUSTOMS VALUATION
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VDB Letter No. 34

No. DG/VDB/REF/55/2016VAL/9296 Dated: August 19, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Solar Charge Controllers**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Solar Charge Controllers falling under PCT headings 8504.4020 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Solar Charge Controllers are as follows:

S. No.	Description of goods	Origin	Customs Value C&F US$/ Pc
1	2	3	4
1	Solar Charge Controller LCD Display PWM 30A/12V (CM3024Z) without Inverter (low end brands)	China	US$ 7.72/pc
2.	WellSee Brand Charge Controller MPPT 60A 12/24V	All origins	US$ 74/pc
3.	WellSee Brand Charge Controller MPPT 40A 48V	All origins	US$ 61/pc
4	WellSee Brand Charge Controller MPPT 10A 12/24V	All origins	US$ 11.32/pc
5	WellSee Brand Light Controller MPPT 10A 12/24V	All origins	US$ 51/pc
6	WellSee Brand Charge Controller MPPT 20A 48V	All origins	US$ 19/pc
7	Fangpusun Brand PWM solar charge controller 30A	All origins	US$ 69/pc
8	Baykee brand Solar charge controller MPPT 40A 48V	All origins	US$ 154/pc
9	Baykee brand Solar charge controller MPPT 20A 48V	All origins	US$ 19/pc
10	Baykee brand Solar charge controller MPPT 40A 48V	All origins	US$ 154/pc
11	Baykee brand Solar charge controller MPPT 30A 24V	All origins	US$ 47/pc

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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VDB Letter No. 35

No. No. DG/VDB/REF/56/2016VAL

Dated: August 22, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Gas Meters**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Gas Meters falling under PCT headings 9603.2100 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Gas Meters are as follows:

S. No.	Description	Specifications	Origin	Customs Value C&F US$/ Pc
1	Gas Meters	G 1.6	China	**16.91**
2		G 4		**40.06**
3		G 6		**43.84**
4		G 10		**102.38**
5		KR 6/2		**84.13**
6		Jeek Feet		**20.03**
7		G 25		**180.27**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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DIRECTORATE GENERAL CUSTOMS VALUATION
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VDB Letter No. 36

No. No. DG/VDB/REF/58/2016VAL/9316 Dated: August 23, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Cigarette Paper**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Cigarette Paper falling under PCT headings 4813.2000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs value of Cigarette Paper is as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Cigarette Paper	Vietnam	**2.00**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

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(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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VDB Letter No. 37

No. No. DG/VDB/REF/57/2016VAL/1930 Dated: August 24, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Kraft Paper Bag**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Kraft Paper Bag falling under PCT headings 4819.3000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs value of Kraft Paper Bag is as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Kraft Paper Bag 50Kg for Cement	Sri Lanka	**1.10**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(CH. RIZWAN BASHIR KALAIR)
Deputy Director (HQ)

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VDB Letter No. 38

No. No. DG/VDB/REF/56/2016VAL/9340 Dated: August 26, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Figaro Olive Oil**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Figaro Olive Oil falling under PCT headings 1509.9000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Figaro Olive Oil are as follows:

S. No.	Description	Specifications	Origin	Customs Value C&F US$/ Kg
1	Figaro Olive Oil	48X200mL Edible Grade-600	Spain	**16.91**
2		48X100mL Edible Grade-1900		**40.06**
3		48X500mL Edible Grade		**43.84**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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VDB
Letter
No. 39

No. Misc/20/2016-I/9347

Dated: August 29, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
/(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Peanut Butter**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Peanut Butter falling under PCT headings 0405.9000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Peanut Butter are as follows:

S. No.	Description	Specifications	Origin	Customs Value C&F US$/ Kg
1	Skippy Natural Creamy Peanut Butter	255 gram	All Origins	7.95
2	Jif Creamy Peanut Butter	454 gram		4.51
3	Jif Creamy Peanut Butter Simply	440 gram		4.74
4	Highway Peanut Butter Creamy	510 gram		4.05
5	Skippy Creamy Peanut Butter	255 gram		7.95
6	American Garden U.S, Peanut Butter Creamy	510 gram		4.13

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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VDB Letter No. 40

No. SI/Misc/33/16-IV/9351

Dated: August 29, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Next Brand Shirts/T. Shirts**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Next Brand Shirts/T. Shirts falling under PCT headings 6105.1000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Next Brand shirts/T. Shirts are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	Men Shirts (All Types)	All Origins	16
2	Men T.Shirts (All Types)		12
3	Boys T.Shirts (All Types)		6

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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VDB Letter No. 41

No. SI/Misc/33/16-IV 9357

Dated: August 29, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Next Brand Trousers/Jeans**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Next Brand Trousers/Jeans falling under PCT headings 6105.1000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Next Brand Trousers/Jeans are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	Men Trousers (All Types)	All Origins	25
2	Men Jeans Casual Pents (All Types)		22
3	Boys Trousers (All Types)		12
4	Boys Skinny Jeans (3-16 Years)		10

3. **These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.**

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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VDB Letter No. 42

No. SI/Misc/33/16-IV 9353

Dated: August 29, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Next Brand Jacket /Suit etc**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Next Brand Jacket/Suit etc falling under PCT headings 6105.1000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Next Brand Jacket/Suit etc are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	Men Jacket other than Blazer (All Types)	All Origins	36
2	Boys Jacket (3-16 Years)		20
3	Men Suit/Coat/Pent/Vest – 3Pcs (All Types)		90
4	Men Suit/Coat/Pent – 2Pcs (All Types)		77

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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VDB Letter No. 45

No. SI/Misc/33/16-IV 19576

Dated: September 30, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Langnese honey**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Langnese honey falling under PCT headings 0409.0000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Langnese honey are as follows:

S. No.	Description	PCT Heading	Origin	Customs Value C&F US$/Kg

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are [illegible] so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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VDB Letter No. 46

No. DB/01/2016-V/9531

Dated: September 30, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Hot Fix Sheet with glass Chatons**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Hot Fix Sheet with glass Chatons falling under PCT headings 7018.1000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Hot Fix Sheet with glass Chatons are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Hot Fix Sheet with glass Chatons	China	**5.50**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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VDB Letter No. 47

No. SI/Misc/37/2016-IV 19536

Dated: September 30, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Mango Brand Shirts/T. Shirts**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Mango Brand Shirts/T. Shirts falling under PCT headings 6105.1000/6105.9000 is being assessed at different values and certain transactions are on very low side.

[illegible] scrutiny examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Mango Brand shirts/T. Shirts are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	Men/Ladies Shirts (All Types)	All Origins	17
2	Men/Ladies T.Shirts (All Types)		7

3. These values are, however, for reference/guidance only and final assessment may please be made [illegible] the clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

VDB Letter No. 48

No. SI/Misc/37/2016-IV/9537

Dated: September 30, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Mango Brand Jeans/Casual Pants**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Mango Brand Jeans/Casual Pants falling under PCT headings 6105.1000/6105.9000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Mango Brand Jeans/Casual Pants are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	Men Jeans/Casual Pants (All Types)	All Origins	**17**
2	Ladies Jeans/Casual Pants (All Types)		**24**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VDB Letter No. 49

No. SI/Misc/37/2016-IV/9535

Dated: September 30, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Grey Fabric**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Grey Fabric falling under PCT headings 5407 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Grey Fabric are as follows:

S. No.	Description	PCT	Origin	Customs Value C&F US$/...
1	30 to 60 Grams/Meter (10%-+) Un-Finished/Un-Dyed/Un-Bleached/Polyester Grey Fabric	5407.6100 5407.7100 5407.9110	UAE	**7.50**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VDB Letter No. 50

No. SI/Misc/37/2016-IV 19538

Dated: September 30, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Dockers Brand Shirts/T. Shirts**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Dockers Brand Shirts/T. Shirts falling under PCT headings 6105.1000/6105.9000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Dockers Brand shirts/T. Shirts are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	Men Shirts (All Types)	All Origins	**22.23**
2	Men/Ladies T.Shirts (All Types)		**18.20**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VDB/Ref Value No. 51

No.SI/Misc/37/2016-IV Dated: 19632 October 14, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Dockers Brand Jeans/Casual Pants**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Dockers Brand Jeans/Casual Pantsfalling under PCT headings 6103.4200/6203.4100are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office,therefore, has found that the customs values of Dockers Brand Jeans/Casual Pantsare as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	**Dockers Brand Men Jeans/Casual Pants (All Types)**	All Origins	**18.00**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VDB/Ref Values No. 52

No.SI/Misc/39/2016-IV 19634 Dated: October14, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Inc Brand Jeans/Casual Pants**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Inc Brand Jeans/Casual Pantsfalling under PCT headings 6103.4200/6203.4110are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office,therefore, has found that the customs values of Inc Brand Jeans/Casual Pantsare as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	**INC Brand Men Jeans/ Pants (All Types)**	All Origins	**9.00**
2	**INC Brand LadiesJeans/Casual Pants (All Types)**		**8.00**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VDB/Ref Values No. 53

No.SI/Misc/39/2016-IV/19635 Dated: October 14, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Inc Brand Shirts/T. Shirts**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that IncBrand Shirts/T. Shirtsfalling under PCT headings 6105.1000/6105.9000is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office,therefore, has found that the customs values of Inc Brand shirts/T. Shirtsare as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	**INC Brand Men/Ladies Shirts (All Types)**	All Origins	**7.50**
2	**INC Brand Men/Ladies T.Shirts (All Types)**		**6.00**
3	**INC Brand Boys Shirts (All Types)**		**4.00**
4	**INC Brand Boys T. Shirts (All Types)**		**3.50**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VDB Letter No. 54

No. SI/Misc/39/2016-IV/9636 Dated: October 7, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Filter Paper for Tea Bag**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Filter Paper for Tea Bag falling under PCT headings 4823.2000/4805.4000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Filter Paper for Tea Bag are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Filter Paper for Tea Bag	Europe	**6.50**
2		China	**5.70**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VDB/Ref Values No. 56

No.SI/Misc/38/2016-IV/9638

Dated: October14, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Yellow Brand Jeans/Casual Pants**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Yellow Brand Jeans/Casual Pantsfalling under PCT headings 6103.4200/6203.4110are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office,therefore, has found that the customs values of Yellow Brand Jeans/Casual Pantsare as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	**Yellow brand Gents Jeans/Casual Pants (All Types)**	All Origins	**08.00**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 57

No. SI/Misc/35/2016-I/9654 Dated: October 19, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Danish Cookies**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Danish Cookies falling under PCT headings **1905.3100** are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Danish Cookies are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Danish Cookies	All Origins	**4.35**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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VDB/Ref Values No. 58

No.SI/Misc/39/2016-IV 19663 Dated: October 20, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for American Garden Pop Corn**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that American Garden Pop Corn falling under PCT headings 2005.8000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of American Garden Pop Corn (Various Flavors) are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	**American Garden Pop Corn (Various Flavors)**	All Origins	**3.30**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 59

No. SI/Misc/35/2016-I 19664 Dated: October 20, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Potable Mini refrigerator 12V (Low end brands)**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Potable Mini refrigerator 12V (Low end brands) falling under PCT headings **8418.2900** are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Potable Mini refrigerator 12V (Low end brands) are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Litre
1	Potable Mini refrigerator 12V (Low end brands)	China	**9.0**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

Reference Values/ VDB 60

No.Misc/26/2016-IX 19660 Dated: October,20, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Christmas/Rice Lights.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Christmas/Rice Lights falling under PCT headings 9405.3000, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of Christmas/Rice Lights are as follows:-

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1.	Christmas/Rice Lights	China	4.00
		Far East/UAE	4.50
		Europe/USA	5.25
		Other Origins	4.55

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

Reference Values/ VDB 61

No.BG/VDB/Ref/68/2016 19669 Dated: October 21, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Poly coated waste paper.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Poly coated waste paper falling under PCT headings 4707.9010 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office,therefore, has found that the customs values of Poly coated waste paper as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Poly coated waste paper	All Origins	**0.166**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 62

No.BG/VDB/Ref/69/2016 19670 Dated: October 21, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Bagomatic Rubber Scrap.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Poly coated waste paper falling under PCT headings 4004.0010 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office,therefore, has found that the customs values of Bagomatic Rubber Scrap as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Bagomatic Rubber Scrap	All Origins	**0.35**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

21/10/16

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Valuation Database Letter No. 63

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/70/2016-V/1961 Dated: October 21, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Glass Refills for Vacuum Flasks.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Glass Refills for Vacuum Flasks falling under PCT headings 7020.0020 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs value of Glass Refills for Vacuum Flasks is as follows:

S. No.	Description of goods	Origin	Customs Value C&F US$/ Kg
1	2	3	4
1	Glass Refills for Vacuum Flasks	China	US$ 2.40/Kg

3. This value is, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject item. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/VDB 65

No. DG/VDB/REF/65/2016-II 19675 Dated: October 21, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Préventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Potassium Chlorate.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Potassium Chlorate falling under PCT headings 2829.1910 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Potassium Chlorate are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	**Potassium Chlorate**	**China**	**0.93**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/VDB 66

No. DG/VDB/REF/66/2016-II 1976 Dated: October 21, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for CIPROFLOXACIN.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that CIPROFLOXACIN falling under PCT headings 2933.5930 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of CIPROFLOXACIN falling under PCT headings 2933.5930 are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	CIPROFLOXACIN BASE	CHINA	**32.70**
2	CIPROFLOXACIN HCL	CHINA	**25.03**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/VDB 67

No. DG/VDB/REF/67/2016-II 19677 Dated: October 21, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for VINYL ACETATE MONOMER.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that vinyl acetate monomer falling under PCT headings 2915.3200 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of vinyl acetate monomer are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	VINYL ACETATE MONOMER	CHINA	0.949
		SAUDI ARABIA	0.835
		TAIWAN	0.95

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Valuation Database Letter No. 68

No. SI/Misc/37/2016-I/q 19719 Dated: October 31st, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Honey.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Honey falling under PCT headings 0409.0000 is being assessed at different values and certain transactions are on low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. On line prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Honey are as follows:-

S No.	Description	PCT Heading	Origin	Customs Value US$/ KG
1.	Langnese Honey (Various Flavors)	0409.0000	All origin	6.00
2.	Sue Bee Honey (Various Flavors)	0409.0000	All origin	5.50
3.	Al Shifa Honey (Various Flavors)	0409.0000	All origin	5.00
4.	Other Brands	0409.0000	All origin	5.50

3. These values are, however, for reference/guidance only for final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine- tuning in specifications and ensuring values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly.

(Ch. Rizwan Bashir Kalair)
Deputy Director (H.Q)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/VDB 69

No. DG/VDB/REF/69 /2016-II 1970 Dated: October 31, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Carbon Black (Rubber Grade).**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Carbon Black (Rubber Grade) falling under PCT headings 2803.0010 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Carbon Black (Rubber Grade) falling under PCT headings 2803.0010 are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	**Carbon Black (Rubber Grade)**	All origin	**1.00**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/VDB 70

No. DG/VDB/REF/ 70/2016-II 1971 Dated: October 31, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for METHIONINE(feed grade).**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that METHIONINE (feed grade) falling under PCT headings 2930.4000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of METHIONINE (feed grade) falling under PCT headings 2930.4000 are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	**METHIONINE (feed grade)**	All origin	**3.00**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 71

No.BG/VDB/Ref/ /2016 19798 Dated: 10th November, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Wrapping Glaze Greaseproof Paper.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Wrapping Glaze Greaseproof Paper falling under PCT headings 4806.2000 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office,therefore, has found that the customs values of Wrapping Glaze Greaseproof Paper as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Wrapping Glaze Greaseproof paper	China	**1.50**
2	Wrapping Glaze Greaseproof Paper	Europe	**1.65**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 72

No.BG/VDB/Ref/73 /2016 | 9799 Dated: 10th November, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Glaze Tracing Paper in sheet reel.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Glaze Tracing Paper in Sheets /Reels falling under PCT headings 4806.2000 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office,therefore, has found that the customs values of Glaze Tracing Paper in Sheets /Reels as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Glaze Tracing Paper in Sheets /Reels	China	**2.15**
2	Glaze Tracing Paper in Sheets /Reels	Europe	**2.40**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Valuation
Database
Letter No. 73

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/62/2016/9803 Dated: November 10 , 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Paper Cutting Knife with Lock Slider and Plastic handle.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Paper Cutting Knife with Lock Slider and Plastic handle falling under PCT headings 8208.9010 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs value of Paper Cutting Knife with Lock Slider and Plastic handle as follows:

S. No.	Description of goods	Origin	Customs Value C&F US$/ Kg
1	2	3	4
1	Paper Cutting Knife with Lock Slider and Plastic handle	China	US$ 3.00/Kg

3. This value is, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject item. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Valuation Database Letter No. 74

No. Misc/22/2016-I/1989 Dated: November 10th , 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Pascual Yogurt & Pascual Pudding.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Pascual Yogurt & Pascual Pudding falling under PCT headings 0403.1000 & 2106.9090 are being assessed at different values and certain transactions are on low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. On line prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Honey are as follows:-

S No.	Description	PCT Heading	Origin	Customs Value US$/ KG
1.	Pascual Non Fat yogurt (Various Flavors)	0403.1000	All origin	1.90
2.	Pascual Low Fat yogurt (Various Flavors)	0403.1000	All origin	1.95
3.	Pascual Thick & Creamy yogurt (Various Flavors)	0403.1000	All origin	2.00
4.	Pascual Pudding (Various Flavors)	2106.9090	All origin	2.50

3. These values are, however, for reference/guidance only for final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine- tuning in specifications and ensuring values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly.

(Ch. Rizwan Bashir Kalair)
Deputy Director (H.Q)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 75

No. SI/Misc/35/2016-I 19876 Dated: November 11, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Potable Air conditioner**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Potable Air conditioner falling under PCT headings **8415.1020** are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Potable Air conditioner are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	Potable Air conditioner 12000 BTU (Low end brands)	China	**160**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Valuation Database Letter No. 76

No. Misc/39/2016-I/ 19863 Dated: November 16 , 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Peri Fries /Mccain Wedge.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that MeCain Wedges /Peri Fries falling under PCT headings 2004.1000 are being assessed at different values and certain transactions are on low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. On line prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of MeCain Wedges /Peri Fries are as follows:-

S No.	Description	PCT Heading	Origin	Customs Value US$/ KG
1.	MeCain Wedges	2004.1000	All origin	1.68
2.	MeCain Spicy Peri Peri Fries	2004.1000	All origin	3.12
3.	MeCain Tandoori Veggle Nuggets	2004.1000	All origin	1.76
4.	MeCain Smiles Fries	2004.1000	All origin	3.66

3. These values are, however, for reference/guidance only for final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine- tuning in specifications and ensuring values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly.

(Ch. Rizwan Bashir Kalair)
Deputy Director (H.Q)

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Valuation
Database
Letter No. 77

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/77/2016-V/9880 Dated: November 16 , 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database: Reference Values for Glass Tubing of a kind used for the manufacture of ampoules.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Glass Tubing of a kind used for the manufacture of ampoules falling under PCT headings 7002.3910 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs value of Glass Tubing of a kind used for the manufacture of ampoules as follows:

S. No.	Description of goods	Origin	Customs Value C&F US$/ Kg
1	2	3	4
1	Clear Glass Tubing of a kind used for the manufacture of ampoules	China	1.05
2	Amber Glass Tubing of a kind used for the manufacture of ampoules	China	1.15
3	Clear Glass Tubing of a kind used for the manufacture of ampoules	Europe	1.71
4	Amber Glass Tubing of a kind used for the manufacture of ampoules	Europe	1.81

3. This value is, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject item. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 78

No. SI/Misc/35/2016-I 19881 Dated: November 17, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for** Safety Pin made of iron and steel

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Safety Pin made of iron and steel falling under PCT **headings 7319.4000** are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Safety Pin made of iron and steel are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Safety Pin made of iron and steel	China	**2.20**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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CUSTOM HOUSE KARACHI
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Reference Values/ VDB 79

No. DG/VDB/REF/78/2016-VIII/9887 Dated: 17 November , 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for welded steel wheel Rim (other than alloy) for motorcycle**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **welded steel wheel Rim (other than alloy) for motorcycle** falling under PCT headings **8714.1020** are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of **welded steel wheel Rim (other than alloy) for motorcycle** are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	**welded steel wheel Rim (other than alloy) for motorcycle**	Thailand	**2.30**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/VDB 80

No. DG/VDB/REF/ 80/2016-II/9883 Dated: November 17, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ (Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad /Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Adjunct Hi Liquid Chemical for water treatment.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Adjunct Hi Liquid Chemical for water treatment is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Adjunct Hi Liquid Chemical for water treatment under PCT headings 3824.9099/3824.9092are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Adjunct Hi Liquid Chemical for water treatment	All origin	5.84

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 81

No.DG/VDB/REF/63/2016/9892 Dated: November, 18, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Lawn Tennis Ball.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Lawn Tennis Ball falling under PCT headings 9506.6100, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Lawn Tennis Ball are as follows:-

S. No.	Description	Origin	Customs Value C&F US$/Pc
1.	Lawn Tennis Ball	China	0.35
		Other Origins	0.45

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Reference Values/ VDB 82

No.DG/VDB/REF/64/2016 19893 Dated: November, 18 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Disposable Gas/Cigarette Lighters.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Disposable Gas/Cigarette Lighters falling under PCT headings 9613.1000, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Lawn Tennis Ball are as follows:-

S. No.	Description	Origin	Customs Value C&F US$/Pc
1.	Disposable Gas/Cigarette Lighters	China	**0.12**
		Far East	**0.15**
		Other Origins	**0.18**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Reference Values/ VDB 83

No.Misc/25/2016-IX 19894 Dated: November, 18, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Nebulizer Mask.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Nebulizer Mask falling under PCT headings 9020.0020, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Lawn Tennis Ball are as follows:-

S. No.	Description	Origin	Customs Value C&F US$/Kg
1.	Nebulizer Mask	China	4.25
		Other Origins	5.10

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Reference Values/ VDB 84

No.Misc/25/2016-IX/9895 Dated: November, 18, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Oxygen Mask.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Oxygen Mask falling under PCT headings 9020.0020, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Lawn Tennis Ball are as follows:-

S. No.	Description	Origin	Customs Value C&F US$/Kg
1.	Oxygen Mask	China	4.30
		Other Origins	5.25

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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DIRECTORATE GENERAL CUSTOMS VALUATION
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Reference Values/ VDB 85

No.DG/VDB/REF/79/2016 19897 Dated: November, 18, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Electric Water Heater 15L**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Electric Water Heater 15L falling under PCT headings 8516.1000, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Electric Water Heater 15L are as follows:-

S. No.	Description	Origin	Customs Value C&F US$/Pc
1.	Electric Water Heater 15 Litre (Low End Brands)	China	46.00

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Reference Values/ VDB 86

No.DG/VDB/REF/80/2016/9898 Dated: November, 18, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Electric Fan Room Heater 1000 Watts**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Electric Fan Room Heater falling under PCT headings 8516.2900, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Electric Fan Room Heater 1000Watts are as follows:-

S. No.	Description	Origin	Customs Value C&F US$/Pc
1.	Electric Fan Room Heater 1000Watts (Low End Brands)	China	18.00

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 87

No.DG/VDB/REF/81/2016/9899 Dated: November, 18, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Computer Keyboard**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Computer Keyboard falling under PCT headings 8471.6010, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Computer Keyboard are as follows:-

S. No.	Description	Origin	Customs Value C&F US$/Pc
1.	Computer Keyboard (Low End Brands)	China	1.25

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 88

No.DG/VDB/REF/82/2016/9900 Dated: November, 18, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Computer Mouse**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Computer Mouse falling under PCT headings 8471.6020, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Computer Mouse are as follows:-

S. No.	Description	Origin	Customs Value C&F US$/Pc
1.	Computer Mouse (Low End Brands)	China	1.00

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 90

No.DG/VDB/REF/84/2016-II/9911 Dated: November,21, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Acrylic Bath Tub without Motor & Accessories Chinese low end Brands**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Acrylic Bath Tub without Motor & Accessories Chinese low end Brands, falling under PCT headings 3922.1000,3922.9000, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Acrylic Bath Tub without Motor & Accessories Chinese low end Brands are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ kg
1	Acrylic Bath Tub without Motor & Accessories Chinese low end Brands	China	US$ 3.5/Kgs

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Directors Valuation, Custom House, Karachi
5. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
6. VR Section for uploading in the WeBOC System

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 91

No.DG/VDB/REF/83/2016-II 1991 2 Dated: November,21, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Key Chain made of Plastic Materiel**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Key Chain made of Plastic materiel, falling under PCT headings 3926.9099, are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Key Chain made of Plastic materiel are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ kg
1	Key Cain made of Plastic materiel	China	US$ 2.5/kgs

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 92

No.DG/VDB/Ref/ 86/2016-III 19913 Dated: 18th November, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Samsonite brand Lap Top Bagpack**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Samsonite brand Lap Top Bagpack falling under PCT headings 4202.1900 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office,therefore, has found that the customs values of Samsonite brand Lap Top Bagpack:

S. No.	Description	Origin	Customs Value C&F
1.	Samsonite brand Lap Top Backpack	China	**US$20/pc.**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Reference Values/ VDB 93

No.SI/Misc/35/2016-I/ 19950 Dated: November 25, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/(Appraisement/ Preventive) Lahore/Sambrial(Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar /Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for "Levis Brand" Garments**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that "Levis Brand" Garments falling under **PCT headings 6106.1000, 6106.9000, 6109.1000, 6109.9090, 6104.6200, 6104.6900, 6203.2900, 6203.4900** are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of "Levis Brand" Garments as follows:

S.No.	Description	H.S. Code	Origin	Customs Value C&F US$/ Pc
1	"Levis Brand" Ladies & Gents Shirts (All Types)	6106.1000 6106.9000	All Origin	USD 18/Pc
2	"Levis Brand" Ladies & Gents T-Shirts (All Types)	6109.1000 6109.9090	All Origin	USD 16/Pc
3	"Levis Brand" Ladies & Gents Jeans / Casual Pants (All Types)	6104.6200 6104.6900	All Origin	USD 26/Pc
4	"Levis Brand" Men's Short (All Types)	6203.2900 6203.4900	All Origin	USD 17/Pc

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
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5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit with the request to forward this information to all stakeholders including relevant Associations.
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GOVERNMENT OF PAKISTAN
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Reference Values/ VDB 94

No. DG/VDB/REF/94/2016-II 9943 Dated: November 25, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Toluene Di Isocyanate.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Toluene Di Isocyanate falling under PCT headings 2929.1000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Toluene Di Isocyanate are as follows:

S. No.	Description of goods	Origin	Customs Value C&F US$/ Kg
1	Toluene Di Isocyanate	China	2.45

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Nasir Kalair)
Deputy Director (HQ)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
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3. Director, Customs Valuation, Custom House, Karachi
4. Additional/Deputy Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
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Reference Values/ VDB 95

No. DG/VDB/REF/95/2016-II/9944 Dated: November 25, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Citric Acid Mono hydrate.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Citric Acid Mono hydrate falling under PCT headings 2918.1400 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Citric Acid Mono hydrate are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Citric Acid Mono hydrate	China	1.00

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional/Deputy Directors Valuation, Custom House, Karachi
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GOVERNMENT OF PAKISTAN
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Reference Values/ VDB 96

No. DG/VDB/REF/96/2016-II/9945 Dated: November 25, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Urine Pregnancy Test Strip.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Urine Pregnancy Test Strip falling under PCT headings 3822.0000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Urine Pregnancy Test Strip are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Urine Pregnancy Test Strip	China	7.45

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to:-
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional/Deputy Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
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Reference Values/ VDB 97

No.SI/Misc/56/2016-IV/9951 Dated: November 25, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Polyester Yarns different denier 2 Ply PCT 5402.4700.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed Polyester Yarns different denier 2 Ply falling under PCT headings 5402.4700 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of Polyester Yarns different denier 2 Ply are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ KG
1.	Polyester FDY Yarn 108 Denier / 2 Ply(36 to 48 Filament)	All Origin	1.92
2.	Polyester FDY Yarn 150 Denier / 2 Ply (48 Filament)	All Origin	2.00

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Reference Values/ VDB 98

No.SI/Misc/52/2016-IV/ 9959 Dated: 25th November, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/(Appraisement/ Preventive) Lahore/Sambrial(Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar /Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for "Red Herring" Garments**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that "Red Herring Brand" Garments falling under **PCT headings 6106.1000, 6106.9000, 6109.1000, 6109.9090, 6104.6200, 6104.6900** are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of "Red Herring Brand" Garments as follows:

S.No.	Description	H.S. Code	Origin	Customs Value C&F US$/ Pc
1	"Red Herring Brand" Ladies & Gents Shirts (All Types)	6106.1000 6106.9000	All Origin	USD 15/Pc
2	"Red Herring Brand" Ladies & Gents T-Shirts (All Types)	6109.1000 6109.9090	All Origin	USD 20/Pc
3	"Red Herring Brand" Ladies & Gents Jeans / Casual Pants (All Types)	6104.6200 6104.6900	All Origin	USD 25/Pc

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Reference Values/ VDB 99

No.SI/Misc/53/2016-IV/19953 Dated: 25th November, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/(Appraisement/ Preventive) Lahore/Sambrial(Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar /Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for "Timberland Brand" Garments**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that "Timberland Brand" Garments falling under **PCT headings 6106.1000, 6106.9000, 6109.1000, 6109.9090, 6104.6200, 6104.6900, 6203.2900, 6203.4900, 6201.1200, 6201.1900, 6202.1200, 6202.1900** are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of "Timberland Brand" Garments as follows:

S.No.	Description	H.S. Code	Origin	Customs Value C&F US$/ Pc
1	"Timberland Brand" Ladies & Gents Shirts (All Types)	6106.1000 6106.9000	All Origin	USD 30/Pc
2	"Timberland Brand" Ladies & Gents T-Shirts (All Types)	6109.1000 6109.9090	All Origin	USD 25/Pc
3	"Timberland Brand" Ladies & Gents Jeans / Casual Pants (All Types)	6104.6200 6104.6900	All Origin	USD 38/Pc
4	"Timberland Brand" Ladies & Gents Coats (All Types)	6201.1200 6201.1900 6202.1200 6202.1900	All Origin	USD 96/Pc

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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CUSTOM HOUSE KARACHI
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Reference Values/ VDB 100

No.DG/VDB/REF/90 /2016 -VII 9954 Dated: November, 25, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Electric Room Heaters.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Electric Room Heaters falling under PCT heading 8419.5000 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Electric Room Heaters are as follows:-

S.No.	Description	Origin	Customs Value C&F US$/Pc
1.	Electric Room Heaters (Single Rod) Low End Brands	China	5.00
2.	Electric Room Heaters (Double Rod) Low End Brands	China	9.50

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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3. Director, Customs Valuation, Custom House, Karachi
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5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
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GOVERNMENT OF PAKISTAN
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CUSTOM HOUSE KARACHI
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Reference Values/ VDB 101

No.DG/VDB/REF/18 /2016 /9955 Dated: November, 25, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Welding Machine.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Welding Machines falling under PCT heading 8515.3900 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Welding Machines are as follows:-

S.No.	Description	Origin	Customs Value C&F US$/Pc
1.	Welding Machine 100Ampere (Single Phase)	China	42
2.	Welding Machine 200Ampere (Single Phase)	China	58
3.	Welding Machine 250Ampere (Single Phase)	China	86
4.	Welding Machine 400Ampere (Three Phase)	China	225

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional/Deputy Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
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GOVERNMENT OF PAKISTAN
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CUSTOM HOUSE KARACHI
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Reference Values/ VDB 102

No.DG/VDB/Ref/ 96/2016-III 19979 Dated: 28th November, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for American Tourister brand Hard Top Suitcase.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that American Tourister brand Hard Top Suitcase falling under PCT headings 4202.1220 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office ther efore, has found that the customs values of American Tourister brand Hard Top Suitcase:

S. No.	Description	Origin	Customs Value C&F
1	American Tourister brand Hard Top Suitcase 75CM	China	**US$65/pc.**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Reference Values/ VDB 103

No. DG/VDB/REF/103/2016-II/9990 Dated: November 29, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Bath Room Accessories made of Plastic Material (Flush Tanks, Seat Covers, fittings, showers, Soap dish, Towel Hangers, Cabinets, Cloth hangers/Holders, drain /waste pipe etc) low end brands.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Bath Room Accessories made of Plastic Material (Flush Tanks, Seat Covers, fittings, showers, Soap dish, Towel Hangers, Cabinets, Cloth hangers/Holders, drain /waste pipe etc) low end brands falling under PCT headings 3922.1000, 3922.2000 and 3922.9000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Bath Room Accessories made of Plastic Material (Flush Tanks, Seat Covers, fittings, showers, Soap dish, Towel Hangers, Cabinets, Cloth hangers/Holders, drain /waste pipe etc) low end brands are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Bath Room Accessories made of Plastic Material (Flush Tanks, Seat Covers, fittings, showers, Soap dish, Towel Hangers, Cabinets, Cloth hangers/Holders, drain /waste pipe etc) low end brands.	China	3.50

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
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Reference Values/ VDB 104

No. DG/VDB/REF/104/2016-II |9991| Dated: November 29, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Lincomycin Injections.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Lincomycin Injections falling under PCT headings 3004.2000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Lincomycin Injections are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Lincomycin Injections	China	10.667

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Kashir Kalair)
Deputy Director (HQ)

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3. Director, Customs Valuation, Custom House, Karachi
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Reference Values/ VDB 105

No. DG/VDB/REF/105/2016-II/9998 Dated: November 30, 2016

The Collectors of Customs,
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Subject: **Development of Valuation Database; Reference Values for Metronidazole Injections.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Metronidazole Injections falling under PCT heading 3004.2000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Metronidazole Injections are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Metronidazole Injections	China	1.65

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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3. Director, Customs Valuation, Custom House, Karachi
4. Additional/Deputy Directors Valuation, Custom House, Karachi
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Reference Values/ VDB 106

No.DG/VDB/REF/106/2016-II 1994 Dated, November 30, 2016

The Collectors of Customs,
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Subject: **Development of Valuation Database; Reference Values for Palm Fatty Acid Distillate**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Palm Fatty Acid Distillate falling under PCT headings 3823.1910 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Palm Fatty Acid Distillate are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ kg
1	Palm Fatty Acid Distillate	All Origin	0.64

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

8. Director General, Customs Valuation, Custom House, Karachi
9. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
10. Director, Customs Valuation, Custom House, Karachi
11. Additional Directors Valuation, Custom House, Karachi
12. FPCCI Karachi & Chamber of Commerce and Industry Karachi,Lahore,Peshawar,Rawalpindi,Islamabad,Gujranwala,Queeta,Sialkot,Gujrat,Hyderabad, Multan,Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
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Reference Values/ VDB 107

No.DG/VDB/REF/107/2016-II/9995 Dated, November 30, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Empty Plastic Bottles excluding Pharmaceutical grade.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Empty Plastic Bottles excluding Pharmaceutical grade falling under PCT headings 3926.9099 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Empty Plastic Bottles excluding Pharmaceutical grade are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ kg
1	Empty Plastic Bottles excluding Pharmaceutical grade	China	3.50

3. **These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.**

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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15. Director General, Customs Valuation, Custom House, Karachi
16. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
17. Director, Customs Valuation, Custom House, Karachi
18. Additional Directors Valuation, Custom House, Karachi
19. FPCCI Karachi & Chamber of Commerce and Industry Karachi,Lahore,Peshawar,Rawalpindi,Islamabad,Gujranwala,Queeta,Sialkot,Gujrat,Hyderabad, Multan,Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
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Reference Values/ VDB 108

No.DG/VDB/REF/108/2016-II 9996 Dated, November 30, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for PVC Hose Pipe**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that PVC Hose Pipe falling under PCT headings 3917.2100 and 3917.2200 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of PVC Hose Pipe are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ kg
1	PVC Hose Pipe	Korea	**2.20**
		China	**2.00**

3. **These values are, however, for reference/guidance only and final** assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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23. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
24. Director, Customs Valuation, Custom House, Karachi
25. Additional Directors Valuation, Custom House, Karachi
26. FPCCI Karachi & Chamber of Commerce and Industry Karachi,Lahore,Peshawar,Rawalpindi,Islamabad,Gujranwala,Queeta,Sialkot,Gujrat,Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
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Reference Values/ VDB 109

No. Misc/61/2016-I | 10015 Dated: December 1, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Groundnut.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Groundnut falling under PCT headings 1202.4200 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of Groundnut are as follows:

S No.	Description	PCT Heading	Origin	Customs Value US$/ KG
1.	Groundnut in Shells	1202.4200	India	0.65
2.	Groundnut Kernel (HPS)	1202.4200	India	0.85
3.	Groundnut Blanched Splits	1202.4200	India	0.95
4.	Groundnut in Shells	1202.4200	China	0.70
5.	Groundnut Kernel (HPS)	1202.4200	China	0.90
6.	Groundnut Blanched Splits	1202.4200	China	1.00
7.	Groundnut in Shells	1202.4200	African Region	0.62
8.	Groundnut Kernel (HPS)	1202.4200	African Region	0.82
9.	Groundnut Blanched Splits	1202.4200	African Region	0.92

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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Reference Values/ VDB 110

No.DG/VDB/Ref/103/2016-III | 10016

Dated: December 02 , 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for American Tourister brand Duffle Bags.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that American Tourister brand Duffle Bags falling under PCT headings 4202.1900 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of American Tourister brand Duffle Bags are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	American Tourister brand Duffle Bags	China	**18.00**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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3. Director, Customs Valuation, Custom House, Karachi
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Reference Values/ VDB 111

No.DG/VDB/Ref/ 105/2016-III

Dated: December 02, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Plain Decorative Paper.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Plain Decorative Paper width 1250mm falling under PCT headings 4805.9190 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Plain Decorative Paper width 1250mm are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ kg
1	Plain Decorative Paper width 1250mm	China	**2.80**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance Collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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3. Director, Customs Valuation, Custom House, Karachi
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Reference Values/ VDB 112

No.DG/VDB/Ref/106/2016-III/10032 Dated: December 02, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta/ Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Butyl Rubber (BK 1675N)**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Butyl Rubber (BK 1675N) falling under PCT headings 4002.3100 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Butyl Rubber (BK 1675N) are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Kg
1	Butyl Rubber (BK 1675N)	Russia	**1.90**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional/Deputy Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit (through E-mail) with the request to forward this information to all stakeholders including relevant Associations.
6. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
7. VR Section for uploading in the WeBOC System
8. Notice Board

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

Reference Values/ VDB 113

No. Misc/28/2016-I

Dated: December 2nd , 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Aseel & Almarai Brand Pure Butter Ghee.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Aseel & Almarai Brand Pure Butter Ghee falling under PCT headings 0405.9000 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of Aseel & Almarai Brand Pure Butter Ghee are as follows:

S No.	Description	PCT Heading	Origin	Customs Value US$/ Kg
1.	Aseel Pure Butter Ghee	0405.9000	All origin	5.10
2.	Almarai Pure Butter Ghee	0405.9000	All origin	5.05

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 114

No.Misc/67/2016-I

Dated: December 2nd , 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Cashew Nuts .**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Cashew Nuts falling under PCT headings 0801.3200 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of Cashew Nuts are as follows:

S. No.	Description	PCT Heading	Origin	Customs Value C&F US$/Kg
1.	Cashew Nuts	0801.3200	All origin	**7.50**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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3. Director, Customs Valuation, Custom House, Karachi
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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 115

No. DG/VDB/REF/92/2016-VI/10035 Dated: 05-12 , 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement /Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for stainless steel kitchen knife with fixed blade and plastic handle (low end / unpopular brands only)**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that **stainless steel kitchen knife with fixed blade and plastic handle (low end / unpopular brands only)** falling under PCT headings **8208.3000** are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of key chain iron and steel (low end / unpopular brands only) are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ kg
1	Stainless Steel Kitchen knife with fixed blade and plastic handle (low end / unpopular brands only)	China	**4.50**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

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3. Director, Customs Valuation, Custom House, Karachi
4. Additional/Deputy Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit (through E-mail) with the request to forward this information to all stakeholders including relevant Associations.
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Customs Knowledge Portal

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 116

No. DG/VDB/REF/98/2016-VII /1003/ Dated: December 05, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Digital Mini Electronic Kitchen Scale (capacity upto 5 kgs)**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Digital Mini Electronic Kitchen Weighing Scale falling under PCT headings 8423.8900 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Digital Mini Electronic Kitchen Weighing Scale are as follows:

S. No.	Description	Origin	Customs Value C&F US$/ Pc
1	Digital Mini Electronic Kitchen Weighing Scale (capacity upto 5 kgs) Low end brands	China	**6.10**
2	Digital Mini Electronic Kitchen Weighing Scale (capacity upto 5 kgs) Low end brands	Turkey	**7.57**

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
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5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit (through E-mail) with the request to forward this information to all stakeholders including relevant Associations.
6. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 117

No. Misc/32/2016-I/10036 Dated: December, 05, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Festive/Christmas Snow Spray.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Festive/Christmas Snow Spray falling under PCT headings 9505.9000 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of Festive/Christmas Snow Spray are as follows:

S. No.	Description	Origin	Customs Value C&F US$/Kg
1.	Festive/Christmas Snow Spray	China	1.75
Note: - The calculations have been made including essential packing. The value is for gross weight and no further allowance on account of 'tare' weight is admissible.			

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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Reference Values/ VDB 118

No.Misc/23/2016-I/10041 Dated: December 5th , 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ /(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Lacnor, Almarai, Soyafresh Milk.**

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are of wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Lacnor, Almarai, Soyafresh Milk falling under PCT headings 0401.1000.0401.5000, 0401.9100, 0403.1000, 2202.9000 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data,also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys.This office, therefore, has found that the customs values of Lacnor, Almarai, Soyafresh Milk are as follows:

S No.	Description	PCT Heading	Origin	Customs Value US$/ KG
1.	Lacnor Milk Skimmed	0401.9100	All origin	0.85
2.	Lacnor Milk Low Fat	0403.1000	All origin	0.85
3.	Lacnor Milk Full Cream	0401.5000	All origin	0.85
4.	Lacnor Milk Flavored Milk	2202.9000	All origin	0.75
5.	Almarai Milk Skimmed	0401.9100	All origin	0.71
6.	Almarai Milk Low Fat	0401.1000	All origin	0.71
7.	Almarai Milk Full Fat	0401.5000	All origin	0.71
8.	Soyfresh Soya Milk	2202.9000	All origin	0.78
9.	Other Brand Skimmed Milk	0401.9100	All origin	0.70
10.	Other Brand Milk Low Fat	0403.1000	All origin	0.70
11.	Other Brand Milk Full Cream	0401.5000	All origin	0.70
12.	Other Brand Flavored Milk	2202.9000	All origin	0.75

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

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