



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG (Val)Database/03/2016

19151

Dated: May 17, 2016

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

The Collectors of Customs,

Model Customs Collectors, Appraisal (East/West)/Port Qasim /Preventive, Karachi/
(Appraisal / 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

(Syed Tanvir Ahnayat)
Director General

17/5/16