



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

VDB/Ref
Values
No. 53

No.SI/Misc/39/2016-IV

19635

Dated: October 14, 2016

The Collectors of Customs,

Model Customs Collectorate, 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)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
5. VR Section for uploading in the WeBOC System