



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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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 Collectrates, 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)

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.