



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Reference
Values/
VDB
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No.DG/VDB/REF/84/2016-II

19911

Dated: November,21, 2016

The Collectors of Customs,

Model Customs Collectorate, Appraisalment (East/West)/Port Qasim/Preventive, Karachi/
(Appraisalment / 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 Collectorate 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 (Appraisalment/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