



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Reference
Values/
VDB
99

No.SI/Misc/53/2016-IV/

19953

Dated: 25th November, 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 "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)

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 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