No. DG (Val) Database/03/2016

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 Collectories, 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 Collectories.

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:

<table>
<thead>
<tr>
<th>S No.</th>
<th>Description</th>
<th>Customs Value US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Rubber Eraser (simple/plain), low end brands</td>
<td>1.50</td>
</tr>
<tr>
<td>ii)</td>
<td>Rubber Eraser Fancy ( assorted shapes, toys)</td>
<td>3.20</td>
</tr>
<tr>
<td>iii)</td>
<td>Rubber Eraser (high end brands) Pelikan, Millan</td>
<td>4.00</td>
</tr>
</tbody>
</table>

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 Collectories 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 items.

(Syed Tanvir Ahmad)
Director General
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG (Val)Database/10/2016

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 Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
/ Appraisal / Preventive), Lahore/Sambrail (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta/Peshawar/Gawadar/Gilgit-Baltistan.

Subject: Under Invoicing In Assessed Value of Cotton Waste

This Directorate General is conducting 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 Cotton Waste, (in bales & hosiery) HS Code 5202.9000, is being assessed at US$0.25/Kg to
US$0.65/Kg in different Collectorate.

2. This Directorate General, after carefully examining the clearance data, also conducted market
enquiries to verify the authenticity of declarations and found that appropriate Customs values for Cotton
Waste are as under:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value US$/Kg (C &amp; F)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cotton Waste in Bales</td>
<td>All Origins</td>
<td>0.90</td>
</tr>
<tr>
<td>2</td>
<td>Cotton Waste Hosiery</td>
<td>All Origins</td>
<td>1.30</td>
</tr>
</tbody>
</table>

3. However, this is for reference/guidance only and final assessment may please be made after
considering factors which have bearing on the customs value.

4. The clearance Collectorate 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 underinvoicing of such
commodities.

(Syed Tariq Ahmed)
Director General

Copy to
1. PS to Chairman FBR, Islamabad
2. Member (Customs), FBR, Islamabad
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

No. DG (Val) Database/05/2016

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

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim /Preventive, Karachi
/(Appraisement/Preventive), Lahore, Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta/Peshawar/Gawadar/Gilgit-Baltistan.

Subject: Under Invoicing in Assessed Value of Crinkled Paper

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 crinkled Paper, is being assessed at US$1/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 appropriate Customs value for Sublimation Paper is as under:

<table>
<thead>
<tr>
<th>Description</th>
<th>Origin</th>
<th>Customs Value (US$/Kg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crinkled Paper</td>
<td>All Origins</td>
<td>2.15</td>
</tr>
</tbody>
</table>

3. However, this is for reference/guidance only and final assessment may please be made after considering factors which have bearing on the Customs value.

4. The clearance Collectorate 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 commodities.

(Syed Tanvir Ahmad)
Director General

Copy to
1. PS to Chairman FBR, Islamabad
2. Member (Customs), FBR, Islamabad
The Collectors of Customs,
Model Customs Collectories, 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 Umbrellas

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 Umbrella is being assessed at different values and certain transactions are on very low side.

2. The 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 Umbrellas are as follows:

<table>
<thead>
<tr>
<th>Sr No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value US$ Per Pc (C &amp; F)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Children Umbrellas</td>
<td>China</td>
<td>0.4</td>
</tr>
<tr>
<td>2</td>
<td>Fibre/Plastic Umbrellas</td>
<td>China</td>
<td>2.25</td>
</tr>
<tr>
<td>3</td>
<td>Umbrella with folding frame/other metal frame</td>
<td>China</td>
<td>1.3</td>
</tr>
<tr>
<td>4</td>
<td>Umbrella in shape of walking stick</td>
<td>China</td>
<td>1.0</td>
</tr>
</tbody>
</table>

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 collectories 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.

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG (Val) Database/03/2016 18/29  Dated: June 28, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisal (East/West)/Port Qasim /Preventive, Karachi/
( Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Nylone Rope

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 Nylone Rope falling under PCT headings 5609.0000 is 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 Nylone
Rope are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nylone Rope</td>
<td>China</td>
<td>2.60</td>
</tr>
</tbody>
</table>

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.

(Signed)

Department of Customs and Excise

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim /Preventive, Karachi
/ Appraiser / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/ Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Non Alloy Steel Strips

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 Non Alloy Steel Strips, is being assessed under PCT headings 7211.2990 & 7211.9090, 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 Non Alloy Steel Strips are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Non Alloy Steel Strips</td>
<td>China</td>
<td>0.81</td>
</tr>
<tr>
<td>ii)</td>
<td></td>
<td>Korea</td>
<td>0.86</td>
</tr>
<tr>
<td>iii)</td>
<td></td>
<td>Europe/Americas</td>
<td>0.92</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/guidance only and final assessment may 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.

(Signed)

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 I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
The Collectors of Customs,
Model Customs Collectorates, Appraisement (Eas/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 Adult/Patient Diapers.

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 Adult/Patient Diapers falling under PCT headings 9619.0010 is 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 Adult/Patient Diapers are as follows:

<table>
<thead>
<tr>
<th>TABLE-A.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>High Value Brands of Adult/Patient Diapers: E.Q. Huggies, excluding ‘Pamper’s’ brands</strong></td>
</tr>
<tr>
<td>S. No.</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>1.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TABLE-B.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Low End Brands of Adult/Patient Diapers</strong></td>
</tr>
<tr>
<td>S. No.</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>1.</td>
</tr>
<tr>
<td>2.</td>
</tr>
<tr>
<td>3.</td>
</tr>
<tr>
<td>4.</td>
</tr>
<tr>
<td>5.</td>
</tr>
</tbody>
</table>

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 Collectornates 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.

---

(C.H. RIZWAN BASIR KALAIR)
Deputy Director (HQ)
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 Car floor mats.

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 Car floor mats falling under PCT headings 8708.2931 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 Car floor mats are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>PCTs</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Car floor mats (Plastic Material)</td>
<td>8708.2931</td>
<td>China</td>
<td>1.50</td>
</tr>
<tr>
<td>2.</td>
<td>Car floor mats (Rubber Material)</td>
<td>8708.2931</td>
<td>China</td>
<td>1.50</td>
</tr>
<tr>
<td>3.</td>
<td>Car floor mats (Carpet Material)</td>
<td>8708.2931</td>
<td>China</td>
<td>1.55</td>
</tr>
</tbody>
</table>

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 RASHIIR 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 I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG (Val) Database/43/2016
Dated: July 23, 2016

The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim /Preventive, Karachi /
( Appraiser / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Multipurpose Charger
(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 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 Multipurpose Chargers (low end brands) falling under PCT headings 8504.4020 is 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 Multipurpose Chargers (low end brands) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS./Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Multipurpose Chargers (low end brands)</td>
<td>China</td>
<td>1.50</td>
</tr>
</tbody>
</table>

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 Ashraf Khalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

DESPATCHED BY
9-7-2016
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG (Val)/Database/42/2016

Dated: July 23, 2016

The Collectors of Customs,
Model Customs Collectorates, 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 MP3 Player Shuffle with charger & handsfree (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 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 MP3 Player Shuffle with charger & handsfree (low end brands) falling under PCT headings 8519.8930 is 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 MP3 Player Shuffle with charger & handsfree (low end brands) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.</td>
<td>MP3 Player Shuffle with charger &amp; handsfree (low end brands)</td>
<td>China</td>
<td>1.93</td>
</tr>
</tbody>
</table>

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 collectortates 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 I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

DESPATCHED BY

1/1
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 Mobile Chargers switch without cord (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 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 Mobile Chargers switch without cord (low end brands) falling under PCT headings 8504.4020 is 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 Mobile Chargers Switch without cord (low end brands) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USD/ Pk</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Mobile Charger Switch without cord (low end brands)</td>
<td>China</td>
<td>0.70</td>
</tr>
</tbody>
</table>

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.

(Ck. Rizwan Bashir Kaira)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/I, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG (Val) Database/47/2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi /
(C Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for HDMI Cable

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 HDMI Cable falling under PCT headings 8544.4210 is 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 HDMI Cable
are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>HDMI Cable</td>
<td>China</td>
<td>9.00</td>
</tr>
</tbody>
</table>

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.

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

DESPATCHED AT
28-7-2016

Ch. Rizwan Bashir Talair
Deputy Director (HQ)
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/15/2016-I
Dated: July 27, 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/Gawadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Cloves PCT 0901.1000

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 Cloves falling under PCT headings 0901.1000 are being declared and assessed at much lower values as compared to internationally traded prices available in international “Public Ledger”. Presently, these are being assessed @ $2.00 and lower.

2. This Directorate General, after carefully examining the clearance data, analyzed online values and obtained prices of Cloves from the internationally acclaimed journal “Public Ledger”. The prices in Ledger, as on July 22, 2016, vary from USS 6.9/kg to USS 11.20/kg for different origins (copy enclosed). To corroborate the above findings the market surveys were also conducted which revealed that the subject goods are being traded at even lower values, when compared with the lower-end values reflected in the Public Ledger, the lower end values appearing in the Ledger.

3. The Collectorate are therefore, cautioned and advised that Cloves falling under PCT 0901.1000 may not be assessed lower than values reflected above and to ensure that misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. 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.

5. 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. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi

DESPATCHED BY:
97-07-2016
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/14/2016-III/9084 Dated: July 28, 2016

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
(Appraisal/ Preventive), Lahore/Sambrional/Sialkot/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for School Bags with and without Trolley of Textile Material, Parachute, PVC or PU Coating.

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 School Bags with and without Trolley of Textile Material, Parachute, PVC or PU Coating falling under PCT headings 4202.1190 is 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 School Bags with and without Trolley of Textile Material, Parachute, PVC or PU Coating are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>School Bags without trolley size 12&quot;</td>
<td>China</td>
<td>1.55</td>
</tr>
<tr>
<td>2.</td>
<td>School Bags with trolley size 12&quot;</td>
<td>China</td>
<td>2.21</td>
</tr>
<tr>
<td>3.</td>
<td>School Bags without trolley size 14&quot;</td>
<td>China</td>
<td>2.21</td>
</tr>
<tr>
<td>4.</td>
<td>School Bags with trolley size 14&quot;</td>
<td>China</td>
<td>3.10</td>
</tr>
<tr>
<td>5.</td>
<td>School Bags without trolley size 16&quot;</td>
<td>China</td>
<td>3.36</td>
</tr>
<tr>
<td>6.</td>
<td>School Bags with trolley size 16&quot;</td>
<td>China</td>
<td>5.31</td>
</tr>
<tr>
<td>7.</td>
<td>School Bags without trolley size 18&quot;</td>
<td>China</td>
<td>4.43</td>
</tr>
<tr>
<td>8.</td>
<td>School Bags with trolley size 18&quot;</td>
<td>China</td>
<td>5.75</td>
</tr>
<tr>
<td>9.</td>
<td>School Bags without trolley size 20&quot;</td>
<td>China</td>
<td>5.75</td>
</tr>
<tr>
<td>10.</td>
<td>School Bags with trolley size 20&quot;</td>
<td>China</td>
<td>6.64</td>
</tr>
<tr>
<td>11.</td>
<td>School Bags without trolley size 22&quot;</td>
<td>China</td>
<td>6.99</td>
</tr>
<tr>
<td>12.</td>
<td>School Bags with trolley size 22&quot;</td>
<td>China</td>
<td>9.30</td>
</tr>
</tbody>
</table>

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 is 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.

(Cr. Rizwan Bishir Khair)
Deputy Director (Hq)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  

No.DG/VDB/REF/49/2016  
29-07-2016  

The Collectors of Customs, Model Customs Collectorates, Appraision (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraision / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Value for Steel Concrete Spiral Nails

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 Steel Concrete Spiral Nails falling under PCT heading No.7317.0010 are being assessed at different values and certain transactions are on very lower side.

3. 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 value of Steel Concrete Spiral Nails is as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$ / Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Steel Concrete Spiral Nails</td>
<td>China</td>
<td>1.47</td>
</tr>
</tbody>
</table>

4. 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.

5. The clearance Collectorate may like to consider the value given above before finalizing the assessment of subject item. If further fine-turning 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

Copy to: -

1. Director General, Customs Valuation, Karachi.
2. Director, Customs Valuation, Custom House, Karachi.
3. Additional Director-I/II, Customs Valuation, Karachi.

97.07.2016
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG (Val) Database/03/2016 Dated: July 29, 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 Big Cardamom
PCT 0909.6100

This Directorate General has initiated an exercise to develop database values for different
items wherein it has been observed that declaration 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 Big Cardamom falling under PCT headings 0909.6100
are being declared and assessed at much lower values as compared to internationally traded
prices available in international “Public Ledger” presently, these are being assessed @2.00 and
lower.
2. This Directorate General, after carefully examining the clearance data, analyzed online
values and obtained prices of Big Cardamom from the internationally acclaimed journal “Public
Ledger”. The prices in Ledger, as on July 22, 2016, vary from USS 8.00/kg to USS 10.28/kg
for different origins (copy enclosed). To corroborate the above findings the market surveys
were also conducted which revealed that the subject goods are being traded at even lower values,
when compared with the lower-end values reflected in the Public Ledger. the lower end values
appearing in the Ledger.
3. The Collectorate are therefore, cautioned and advised that Big Cardamom falling
under PCT 0909.6100 may not be assessed lower than values reflected above and to ensure that
misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.
4. 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.
5. 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. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi

DESPATCHED BY

99-7-2016
GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  

No. DG (Val) Database/03/2016  
Dated: July 29, 2016

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim /Preventive, Karachi/ 
(Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/ Faisalabad/Multan/Islamabad 
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Mace PCT 0908.2100

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declaration 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 Mace falling under PCT headings 0908.2100 are being declared and assessed at much lower values as compared to internationally traded prices available in international “Public Ledger” presently, these are being assessed @4.00 and lower.

2. This Directorate General, after carefully examining the clearance data, analyzed online values and obtained prices of Mace from the internationally acclaimed journal “Public Ledger”. The prices in Ledger, as on July 22, 2016, vary from US$ 11.40/kg to US$ 12.00/kg for different origins (copy enclosed). To corroborate the above findings the market surveys were also conducted which revealed that the subject goods are being traded at even lower values, when compared with the lower-end values reflected in the Public Ledger. The lower end values appearing in the Ledger.

3. The Collectorate are therefore, cautioned and advised that Mace falling under PCT 0908.2100 may not be assessed lower than values reflected above and to ensure that misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. 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.

5. 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. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/ (Appraisal / Preventive), Lahore/ Sambrail (Sialkot)/ Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Nutmeg PCT 0908.1100

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declaration 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 Nutmeg falling under PCT headings 0908.1100 are being declared and assessed at much lower values as compared to internationally traded prices available in international “Public Ledger” presently, these are being assessed @ 2.00 and lower.

2. This Directorate General, after carefully examining the clearance data, analyzed online values and obtained prices of Nutmeg from the internationally acclaimed journal “Public Ledger”. The prices in Ledger, as on July 22, 2016, vary from USS 7.60/kg to USS 11.50/kg for different origins (copy enclosed). To corroborate the above findings the market surveys were also conducted which revealed that the subject goods are being traded at even lower values, when compared with the lower-end values reflected in the Public Ledger. the lower end values appearing in the Ledger.

3. The Collectorate are therefore, cautioned and advised that Nutmeg falling under PCT 0908.1100 may not be assessed lower than values reflected above and to ensure that misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. 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.

5. 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 ensuring values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Signed)
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 I/II, Custom House, Karachi

08.08.2016
The Collectors of Customs,
Model Customs Collectories, 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 Cinnamonum/Cassia
PCT 0906.1900

This Directorate General has initiated an exercise to develop database values for different
items wherein it has been observed that declaration 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 Cinnamonum/Cassia falling under PCT headings
0906.1900 are being declared and assessed at much lower values as compared to internationally
traded prices available in international “Public Ledger” presently, these are being assessed at
$0.60.

2. This Directorate General, after carefully examining the clearance data, analyzed online
values and obtained prices of Cinnamonum/Cassia from the internationally acclaimed journal
“Public Ledger”. The prices in Ledger, as on July 22, 2016, vary from US $1.65/kg to US $2.30/kg
for different origins (copy enclosed). To corroborate the above findings the market
surveys were also conducted which revealed that the subject goods are being traded at even
lower values, when compared with the lower end values reflected in the Public Ledger, the lower
end values appearing in the Ledger.

3. The Collectorate are therefore, cautioned and advised that Cinnamonum/Cassia falling
under PCT 0906.1900 may not be assessed lower than values reflected above and to ensure that
misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. 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.

5. 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.

(Cdr. 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 I/II, Custom House, Karachi
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 Tej Patta PCT
0906.1100

This Directorate General has initiated an exercise to develop database values for different
items wherein it has been observed that declaration 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 Tej Patta falling under PCT headings 0906.1100 are
being declared and assessed at much lower values as compared to internationally traded prices
available in international “Public Ledger” presently, these are being assessed @0.60 and lower.

2. This Directorate General, after carefully examining the clearance data, analyzed online
values and obtained prices of Tej Patta from the internationally acclaimed journal “Public
Ledger”. The prices in Ledger, as on July 22, 2016, vary from USS 1.10/kg for different
origins (copy enclosed). To corroborate the above findings the market surveys were also
conducted which revealed that the subject goods are being traded at even lower values, when
compared with the lower-end values reflected in the Public Ledger; the lower end values
appearing in the Ledger.

3. The Collectorate are therefore, cautioned and advised that Tej Patta falling under PCT
0906.1100 may not be assessed lower than values reflected above and to ensure that
misdeclaration is curbed, by the corroborating the declared values reflected in the Public Ledger.

4. 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.

5. 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 Rashid) 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 I/II, Custom House, Karachi
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
(Appraiser / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Caltarate Tablets

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 Caltarate Tablets falling under PCT headings 2106.9090 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 Caltarate Tablets are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Caltarate Tablets D3 Supplement 600+D3</td>
<td>USA/Canada</td>
<td>36.57</td>
</tr>
<tr>
<td>ii)</td>
<td>Caltarate Calcium &amp; Vitamin D3 Supplement</td>
<td>USA/Canada</td>
<td>38.17</td>
</tr>
</tbody>
</table>

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 collectarates 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 Bahir 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 I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/10/2016 Dated: August 9, 2016
Letter
No. 28

The Collectors of Customs,

Model Customs Collectorate, Appraisement (East/West)/Port Qasim /Preventive, Karachi/ / Appraisement / Preventive), Lahore/ Sanbrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Centrum Supplements

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 Centrum Supplements falling under PCT headings 2106.9090 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 Centrum Supplements are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Centrum Silver Men 50+ Supplement</td>
<td>USA/Canada</td>
<td>34.48</td>
</tr>
<tr>
<td>ii)</td>
<td>Centrum Silver Adults 50+ Supplement</td>
<td>USA/Canada</td>
<td>39.18</td>
</tr>
<tr>
<td>iii)</td>
<td>Centrum Silver Women 50+ Supplement</td>
<td>USA/Canada</td>
<td>34.18</td>
</tr>
<tr>
<td>iv)</td>
<td>Centrum Men Multivitamin/mineral Supplement</td>
<td>USA/Canada</td>
<td>31.35</td>
</tr>
<tr>
<td>V)</td>
<td>Centrum Women Multivitamin/mineral Supplement</td>
<td>USA/Canada</td>
<td>31.35</td>
</tr>
</tbody>
</table>

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. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II/III, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
The Collectors of Customs,
Model Customs Collectories, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
(Appraisement/Preventive), Lahore/ Sambral (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta /Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Viviopalt Softgels and
Capsules

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 Viviopalt Softgels and Capsules falling under PCT headings 2106.9090 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
Viviopalt Softgels and Capsules are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F U$S/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Viviopalt Softgels Multivitamin &amp; Mineral</td>
<td>USA/Canada</td>
<td>33.96</td>
</tr>
<tr>
<td>ii)</td>
<td>Viviopalt Capsule Multivitamin &amp; Mineral</td>
<td>USA/Canada</td>
<td>39.18</td>
</tr>
</tbody>
</table>

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 collectories 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 Kalait)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II/III, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

DESPATCHED
The Collectors of Customs,
Model Customs Collectorates, 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 Laxex

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 Laxex falling under PCT headings 4002.1100 is being assessed at different values and certain transactions are on very low side.

1. 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 Laxex are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Laxex</td>
<td>Thailand</td>
<td>1.38</td>
</tr>
</tbody>
</table>

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.

(Signed)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors, Customs Valuation, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

DESPATCHED BY
16-08-2016
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Dated: August 17, 2016

Subject: Development of Valuation Database: Reference Values for Latex Rubber Thread Rubber Thread

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 Latex Rubber Thread Rubber Thread falling under PCT headings 4007.00.10:4007.00.90 is 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 Latex Rubber Thread Rubber Thread are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Latex Rubber Thread Rubber Thread (9 to 40 Counts)</td>
<td>Malaysia/Thailand</td>
<td>2.50</td>
</tr>
<tr>
<td>ii)</td>
<td>Latex Rubber Thread Rubber Thread (41 to 80 Counts)</td>
<td>Malaysia/Thailand</td>
<td>2.60</td>
</tr>
<tr>
<td>iii)</td>
<td>Latex Rubber Thread Rubber Thread (34 to 90 Counts)</td>
<td>Malaysia/Thailand</td>
<td>3.50</td>
</tr>
</tbody>
</table>

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 collectornates 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 Director, Customs Valuation, Custom House, Karachi
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DESpatched BY
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. No. DG/VDB/REF/55/2016 VAL

Dated: August 19, 2016

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi (/Appraisement/Preventive), Lahore/Sambral (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Branded Toothbrushes

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 Toothbrushes (branded) falling under PCT heading 9603.2100 is 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 Toothbrushes (branded) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Brand</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Toothbrushes (Branded)</td>
<td>Colgate</td>
<td>All origins</td>
<td>0.33</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Oral B</td>
<td>All origins</td>
<td>0.36</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>Shield</td>
<td>All origins</td>
<td>0.21</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>Sensodyne</td>
<td>All origins</td>
<td>0.43</td>
</tr>
</tbody>
</table>

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.

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3. Additional Directors Valuation I/II, Custom House, Karachi
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The Collectors of Customs,
Model Customs Collectorates, 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 Solar Charge Controllers

This Directorate of 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 Solar Charge Controllers falling under PCT headings 8504.4020 is 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 Solar Charge Controllers are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Solar Charge Controller LCD Display PWM 30A/12V (CM3024Z)</td>
<td>China</td>
<td>US$ 7.72/pc</td>
</tr>
<tr>
<td>2</td>
<td>WellSee Brand Charge Controller MPPT 60A 12/24V</td>
<td>All origins</td>
<td>US$ 74/pc</td>
</tr>
<tr>
<td>3</td>
<td>WellSee Brand Charge Controller MPPT 40A 48V</td>
<td>All origins</td>
<td>US$ 61/pc</td>
</tr>
<tr>
<td>4</td>
<td>WellSee Brand Charge Controller MPPT 10A 12/24V</td>
<td>All origins</td>
<td>US$ 11.32/pc</td>
</tr>
<tr>
<td>5</td>
<td>WellSee Brand Light Controller MPPT 10A 12/24V</td>
<td>All origins</td>
<td>US$ 51/pc</td>
</tr>
<tr>
<td>6</td>
<td>WellSee Brand Charge Controller MPPT 20A 48V</td>
<td>All origins</td>
<td>US$ 19/pc</td>
</tr>
<tr>
<td>7</td>
<td>Fangpusun Brand PWM solar charge controller 30A</td>
<td>All origins</td>
<td>US$ 69/pc</td>
</tr>
<tr>
<td>8</td>
<td>Baykee brand Solar charge controller MPPT 40A 48V</td>
<td>All origins</td>
<td>US$ 154/pc</td>
</tr>
<tr>
<td>9</td>
<td>Baykee brand Solar charge controller MPPT 20A 48V</td>
<td>All origins</td>
<td>US$ 19/pc</td>
</tr>
<tr>
<td>10</td>
<td>Baykee brand Solar charge controller MPPT 30A 24V</td>
<td>All origins</td>
<td>US$ 154/pc</td>
</tr>
<tr>
<td>11</td>
<td>Baykee brand Solar charge controller MPPT 30A 24V</td>
<td>All origins</td>
<td>US$ 47/pc</td>
</tr>
</tbody>
</table>

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 collectors 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
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3. Additional Directors Valuation I/II, Custom House, Karachi
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DESPATCHED BY
**GOVERNMENT OF PAKISTAN**
**DIRECTORATE GENERAL CUSTOMS VALUATION**
**CUSTOM HOUSE KARACHI**

No. No. DG/VDB/REF/56/2016

The Collectors of Customs,
Model Customs Collectorates, 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 Gas Meters**

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 Gas Meters falling under PCT headings 9603.2100 is 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 Gas
Meters are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Specifications</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>G 1.6</td>
<td></td>
<td>16.91</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>G 4</td>
<td></td>
<td>40.06</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>G 6</td>
<td></td>
<td>43.84</td>
</tr>
<tr>
<td>4</td>
<td>Gas Meters</td>
<td>G 10</td>
<td>China</td>
<td>102.38</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>KR 6/2</td>
<td></td>
<td>84.13</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>Jeek Feet</td>
<td></td>
<td>20.03</td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>G 25</td>
<td></td>
<td>180.27</td>
</tr>
</tbody>
</table>

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 I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
(Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Cigarette Paper

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 Cigarette Paper falling under PCT headings 4813.2000
is 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
value of Cigarette Paper is as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cigarette Paper</td>
<td>Vietnam</td>
<td>2.00</td>
</tr>
</tbody>
</table>

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 existing 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)

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2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. No. DG/VDB/REF/S7/2016VAL 19320

Dated: August 24, 2016

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/(Appraisal/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Kraft Paper Bag

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 Kraft Paper Bag falling under PCT headings 4819.3000 is 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 value of Kraft Paper Bag is as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Kraft Paper Bag 50Kg for Cement</td>
<td>Sri Lanka</td>
<td>1.10</td>
</tr>
</tbody>
</table>

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.

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DESpatched by

24-08-2016
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. No. DG/VDB/REF/56/2016VAL

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi
/ Appraisement / Preventive, Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Figaro Olive Oil

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 Figaro Olive Oil falling under PCT headings 1509.9000 is 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 Figaro Olive Oil are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Specifications</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Figaro Olive Oil</td>
<td>48X200ml Edible Grade 600</td>
<td>Spain</td>
<td>16.91</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>48X100ml Edible Grade 1900</td>
<td></td>
<td>40.06</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>48X500ml Edible Grade</td>
<td></td>
<td>43.84</td>
</tr>
</tbody>
</table>

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 collectors 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 Ashir Kailair)
Deputy Director (HQ)

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1. Director General, Customs Valuation, Custom House, Karachi
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3. Additional Directors Valuation, Custom House, Karachi
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DESpatched By

9-08-2016
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/2016-1/9347

Dated: August 29, 2016

The Collectors of Customs,
Model Customs Collectorates, 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 Peanut Butter

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 Peanut Butter falling under PCT headings 0405.9000 is 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 Peanut
Butter are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Specifications</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Skippy Natural Creamy Peanut Butter</td>
<td>255 gram</td>
<td></td>
<td>7.95</td>
</tr>
<tr>
<td>2</td>
<td>Jif Creamy Peanut Butter</td>
<td>454 gram</td>
<td></td>
<td>4.51</td>
</tr>
<tr>
<td>3</td>
<td>Jif Creamy Peanut Butter Simply</td>
<td>440 gram</td>
<td>All Origins</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Highway Peanut Butter Creamy</td>
<td>510 gram</td>
<td></td>
<td>4.74</td>
</tr>
<tr>
<td>5</td>
<td>Skippy Creamy Peanut Butter</td>
<td>255 gram</td>
<td></td>
<td>4.05</td>
</tr>
<tr>
<td>6</td>
<td>American Garden U.S, Peanut Butter Creamy</td>
<td>510 gram</td>
<td></td>
<td>7.95</td>
</tr>
</tbody>
</table>

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.

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3. Additional Directors Valuation, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi

(Ch. Rizwan Babar- Kalair)
Deputy Director (HQ)
The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
(Appraisement / Preventive), Lahore/ Sambral (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Next 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 Next Brand Shirts/T. Shirts falling under PCT headings 6105.1000 is 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 Next Brand shirts/T. Shirts are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Men Shirts (All Types)</td>
<td>All Origins</td>
<td>16</td>
</tr>
<tr>
<td>2</td>
<td>Men T.Shirts (All Types)</td>
<td>All Origins</td>
<td>12</td>
</tr>
<tr>
<td>3</td>
<td>Boys T.Shirts (All Types)</td>
<td></td>
<td>6</td>
</tr>
</tbody>
</table>

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 collectortes may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuring values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Baqir Kalair)
Deputy Director (HQ)

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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
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 Next Brand Trousers/Jeans

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 Next Brand Trousers/Jeans falling under PCT headings 6105.1000 is 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 Next Brand Trousers/Jeans are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Men Trousers (All Types)</td>
<td></td>
<td>25</td>
</tr>
<tr>
<td>2</td>
<td>Men Jeans Casual Pants (All Types)</td>
<td>All Origins</td>
<td>22</td>
</tr>
<tr>
<td>3</td>
<td>Boys Trousers (All Types)</td>
<td></td>
<td>12</td>
</tr>
<tr>
<td>4</td>
<td>Boys Skinny Jeans (3-16 Years)</td>
<td></td>
<td>10</td>
</tr>
</tbody>
</table>

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 ensuring values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

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

(Ch. Rizwan Qasim Kalair)
Deputy Director (HQ)
The Collectors of Customs,
Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi
(Appraiser/ Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta/ Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Next Brand Jacket/Suit etc.

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 Next Brand Jacket/Suit etc falling under PCT headings 6105.1000 is 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 Next Brand Jacket/Suit etc are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F (US$ / Pc)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Men Jacket other than Blazer (All Types)</td>
<td></td>
<td>36</td>
</tr>
<tr>
<td>2</td>
<td>Boys Jacket (3-16 Years)</td>
<td>All</td>
<td>20</td>
</tr>
<tr>
<td>3</td>
<td>Men Suit/Cot/Pent/Vest - 3Pcs (All Types)</td>
<td>Origins</td>
<td>90</td>
</tr>
<tr>
<td>4</td>
<td>Men Suit/Cot/Pent - 2Pcs (All Types)</td>
<td></td>
<td>77</td>
</tr>
</tbody>
</table>

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.

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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. SI/Misc/33/16-IV 19586
Dated: September 30, 2016

The Collectors of Customs,
Model Customs Collectories, 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 Langnese honey

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 Langnese honey falling under PCT headings 0409.0000 is 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 Langnese honey are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>PCT Heading</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
</table>

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 Collectories 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 needed, Collectories may please get in touch with the office immediately.

(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

(Ch. Rizwan Rashid Kalair)
Deputy Director (HQ)
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
(/Appraiser/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Hot Fix Sheet with glass Chatons

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 Hot Fix Sheet with glass Chatons falling under PCT headings 7018.1000 is 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 Hot Fix Sheet with glass Chatons are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value (C&amp;F US$/Kg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Hot Fix Sheet with glass Chatons</td>
<td>China</td>
<td>5.50</td>
</tr>
</tbody>
</table>

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. Director, Customs Valuation, Custom House, Karachi
3. Additional Director, 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
The Collectors of Customs,

Model Customs Collectories, 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 Mango 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 Mango Brand Shirts/T. Shirts falling under PCT headings 6105.1000/6105.9000 is being assessed at different values and certain transactions are on very low side.

The Office of Custom, Collectories, 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 Mango Brand shirts/T. Shirts are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Pk</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Men/Ladies Shirts (All Types)</td>
<td>All Origins</td>
<td>17</td>
</tr>
<tr>
<td>2</td>
<td>Men/Ladies T. Shirts (All Types)</td>
<td>All Origins</td>
<td>7</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/ guidance only and final assessment may please be made.

The Customs Collectories may have 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

DESPATCHED BY
30-09-2016
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 Mango Brand Jeans/Casual Pants

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 Mango Brand Jeans/Casual Pants falling under PCT headings 6105.1000/6105.9000 is 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 price ranges also obtained to consolidate the findings of the market surveys. This office, therefore, has found that the customs values of Mango Brand Jeans/Casual Pants are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USD/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Men Jeans/Casual Pants (All Types)</td>
<td>All Origins</td>
<td>17</td>
</tr>
<tr>
<td>2</td>
<td>Ladies Jeans/Casual Pants (All Types)</td>
<td>All Origins</td>
<td>24</td>
</tr>
</tbody>
</table>

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. It 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.

(Signed) 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

DESPATCHED BY
30-09-2016
The Collectors of Customs,
Model Customs Collectories, 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 Grey Fabric

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 Grey Fabric falling under PCT headings 5407 is 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 Grey Fabric are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>PCT</th>
<th>Customs Value (CIF)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>30 to 60 Grams/Meter (10%/+) Un-Finished/Un-Dyed/Un-Bleached/Polyester Grey Fabric</td>
<td>5407.6100/5407.7100/5407.9110</td>
<td>7.50</td>
</tr>
</tbody>
</table>

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 collectories 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. Additional Directors Valuation, Custom House, Karachi
3. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
4. VR Section for uploading in the WebOC system

30-9-2016

DESPATCHED EX
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
Hyderabad/Quetta/ Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Dockers 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 Dockers Brand Shirts/T. Shirts falling under PCT headings 6105.1000/6105.9000 is 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 Dockers Brand shirts/T. Shirts are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Men Shirts (All Types)</td>
<td>All Origin</td>
<td><strong>22.23</strong></td>
</tr>
<tr>
<td>2</td>
<td>Men/Ladies T-Shirts (All Types)</td>
<td>All Origin</td>
<td><strong>18.20</strong></td>
</tr>
</tbody>
</table>

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 collectoretes 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 Hashir 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. Select Mansions, Directorate General of Customs Valuation, Custom House, Karachi
5. Instructions applying in the Webdoc System

DESpatched B1
30-09-2016
The Collectors of Customs,
Model Customs Collectorates, 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 Dockers Brand Jeans/Casual Pants

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 Dockers Brand Jeans/Casual Pants falling under PCT headings 6103.4200/6203.4100 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 Dockers Brand Jeans/Casual Pants are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Dockers Brand Men Jeans/Casual Pants (All Types)</td>
<td>All Origins</td>
<td>18.00</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/guidance only and final assessment may 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.

(C.Rizwan Yashir 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
The Collectors of Customs,
Model Customs Collectories, 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 Jeans/Casual Pants

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 Inc Brand Jeans/Casual Pants falling under PCT headings 6103.4200/6203.4110 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 Inc
Brand Jeans/Casual Pants are as follows:

| S. No. | Description                                      | Origin       | Customs Value C&F
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>INC Brand Men Jeans/ Pants (All Types)</td>
<td>All Origins</td>
<td>9.00</td>
</tr>
<tr>
<td>2</td>
<td>INC Brand Ladies Jeans/Casual Pants (All Types)</td>
<td>All Origins</td>
<td>8.00</td>
</tr>
</tbody>
</table>

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.

(Signature)

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
The Collectors of Customs,
Model Customs Collectories, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ / (Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Balistan.

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. Shirts falling under PCT headings 6105.1000/6105.9000 is 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. Shirts are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>INC Brand Men/Ladies Shirts</td>
<td>All Origins</td>
<td>7.50</td>
</tr>
<tr>
<td></td>
<td>(All Types)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>INC Brand Men/Ladies T. Shirts</td>
<td>All Origins</td>
<td>6.00</td>
</tr>
<tr>
<td></td>
<td>(All Types)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>INC Brand Boys Shirts (All Types)</td>
<td></td>
<td>4.00</td>
</tr>
<tr>
<td>4</td>
<td>INC Brand Boys T. Shirts (All Types)</td>
<td></td>
<td>3.50</td>
</tr>
</tbody>
</table>

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 collectories 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 Bighir 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI


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 Filter Paper for Tea Bag

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 Filter Paper for Tea Bag falling under PCT headings 4823.2000/4805.4000 is 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 Filter Paper for Tea Bag are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Filter Paper for Tea Bag</td>
<td>Europe</td>
<td>6.50</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>China</td>
<td>5.70</td>
</tr>
</tbody>
</table>

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
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2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation, Custom House, Karachi
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5. VR Section for uploading in the WeBOC System
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 Yellow Brand Jeans/Casual Pants

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 Yellow Brand Jeans/Casual Pants falling under PCT headings 6103.4200/6203.4110 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 Yellow Brand Jeans/Casual Pants are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Yellow brand Gents Jeans/Casual Pants (All Types)</td>
<td>All Origins</td>
<td>08.00</td>
</tr>
</tbody>
</table>

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 collects 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.

(Cdr. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
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2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation, Custom House, Karachi
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The Collectors of Customs,
Model Customs Collectorates, 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 Databases: Reference Values for Danish Cookies

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 Danish Cookies falling under PCT headings 1905.3100 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 Danish Cookies are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USD/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Danish Cookies</td>
<td>All Origins</td>
<td>4.35</td>
</tr>
</tbody>
</table>

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.

(Signed)

Ch. Rizwan Bashir Kalair
Deputy Director (HQ)

Copy to:
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2. Director, Customs Valuation, Custom House, Karachi
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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 American Garden Pop Corn

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 American Garden Pop Corn falling under PCT headings 2005.8000 is 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
American Garden Pop Corn (Various Flavors) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>American Garden Pop Corn (Various Flavors)</td>
<td>All Origins</td>
<td>3.30</td>
</tr>
</tbody>
</table>

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.

(C. Rizwan Bashir Kalair)
Deputy Director (HQ)

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The Collectors of Customs,

Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi
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Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Potable Mini refrigerator 12V
(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 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 Potable Mini refrigerator 12V (Low end brands) falling under PCT headings 8418.2900 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 Potable
Mini refrigerator 12V (Low end brands) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Litre</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Potable Mini refrigerator 12V (Low end brands)</td>
<td>China</td>
<td>9.0</td>
</tr>
</tbody>
</table>

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 collectories 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-ud-din Chishti Kalair)
Deputy Director (HQ)

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The Collectors of Customs,

Model 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 Christmas/Rice Lights.

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 Christmas/Rice Lights falling under PCT headings 9405.3000, 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 Christmas/Rice Lights are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Christmas/Rice Lights</td>
<td>China</td>
<td>4.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Far East/UAE</td>
<td>4.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Europe/USA</td>
<td>5.25</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Origins</td>
<td>4.55</td>
</tr>
</tbody>
</table>

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.

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:
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3. Additional Directors Valuation, Custom House, Karachi
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5. VR Section for uploading in the WeBOC System.
The Collectors of Customs,
Model Customs Collectorate; Appraisement (East/West)/Port Qasim/Preventive, Karachi/
(Pakistan Customs)/Appraisement/Quetta/Preventive, Lahore/Sambrial/Sialkot/Faisalabad/Multan/Islamabad/
Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Poly coated waste paper.

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 Poly coated waste paper falling under PCT headings 4707.9010 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 Poly coated waste paper as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USD/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Poly coated waste paper</td>
<td>All Origins</td>
<td>0.166</td>
</tr>
</tbody>
</table>

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 collectors 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, Asstt. Kalair)
Deputy Director (HQ)

Copy to:
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2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation, Custom House, Karachi
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5. VR Section for uploading in the WeBOC System
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.BG/VDB/Ref/69/2016 Dated: October 21, 2016

19670

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 Bagomatic Rubber Scrap.

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 Poly coated waste paper falling under PCT headings 4004.0010 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
Bagomatic Rubber Scrap as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bagomatic Rubber Scrap</td>
<td>All Origins</td>
<td>0.35</td>
</tr>
</tbody>
</table>

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 Rashid Kailair)
Deputy Director (HQ)

Copy to
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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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/70/2016-V 1961

Dated: October 21, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
// Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
//Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Glass Refills for Vacuum Flasks.

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 Glass Refills for Vacuum Flasks falling under PCT headings 7020.0020 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 value of Glass Refills for Vacuum Flasks is as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Glass Refills for Vacuum Flasks</td>
<td>China</td>
<td>US$ 2.40/Kg</td>
</tr>
</tbody>
</table>

3. This value is, 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 item. 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 Hashir Kalair)
Deputy Director (HQ)

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2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation I/II, Custom House, Karachi
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The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim /Preventive, Karachi/ /Appraiser / Prev/), Lahore/ Sambrial (Sialkot)/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Potassium Chlorate.

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 Potassium Chlorate falling under PCT headings 2829.1910 is 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 Potassium Chlorate are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F U$S/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Potassium Chlorate</td>
<td>China</td>
<td>0.93</td>
</tr>
</tbody>
</table>

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 collectortates 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.

Copy to

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3. Additional Directors Valuation, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
5. VB Section for uploading in the WeBOC System
No. DG/VDB/REF/66/2016-II

Dated: October 21, 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 CIPROFLOXACIN.

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 CIPROFLOXACIN falling under PCT headings 2933.5930 is 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 CIPROFLOXACIN falling under PCT headings 2933.5930 are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>CIPROFLOXACIN BASE</td>
<td>CHINA</td>
<td>32.70</td>
</tr>
<tr>
<td>2.</td>
<td>CIPROFLOXACIN HCL</td>
<td>CHINA</td>
<td>25.03</td>
</tr>
</tbody>
</table>

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)

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The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi /
(Appraiser/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /
Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for VINYL ACETATE MONOMER.

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 vinyl acetate monomer falling under PCT headings 2915.3200 is 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 vinyl acetate monomer are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>VINYL ACETATE MONOMER</td>
<td>CHINA</td>
<td>0.949</td>
</tr>
<tr>
<td></td>
<td></td>
<td>SAUDI</td>
<td>0.835</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ARABIA</td>
<td>0.95</td>
</tr>
<tr>
<td></td>
<td></td>
<td>TAIWAN</td>
<td></td>
</tr>
</tbody>
</table>

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 Balouch-Kalair)
Deputy Director (HQ)

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3. Additional Directors Valuation, Custom House, Karachi
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5. VR Section for uploading in the WeBOC System
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Valuation Database
Letter No. 68

The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim /Preventive, Karachi/
/ Appraiser / Preventive), Lahore / Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar / Gwadar / Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Honey.

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 Honey falling under PCT headings 0409.0000 is being
assessed at different values and certain transactions are on low side.

2. This Directorate General, after carefully examining the clearance data, also conducted
market inquiries to verify the authenticity of declarations. On line prices were also obtained to
corraborate the findings of the market surveys. This office, therefore, has found that the customs
values of Honey are as follows:-

<table>
<thead>
<tr>
<th>S No.</th>
<th>Description</th>
<th>PCT Heading</th>
<th>Origin</th>
<th>Customs Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Langnesi Honey (Various Flavors)</td>
<td>0409.0000</td>
<td>All origin</td>
<td>6.00</td>
</tr>
<tr>
<td>2.</td>
<td>Sue Bee Honey (Various Flavors)</td>
<td>0409.0000</td>
<td>All origin</td>
<td>5.50</td>
</tr>
<tr>
<td>3.</td>
<td>Al Shifa Honey (Various Flavors)</td>
<td>0409.0000</td>
<td>All origin</td>
<td>5.00</td>
</tr>
<tr>
<td>4.</td>
<td>Other Brands</td>
<td>0409.0000</td>
<td>All origin</td>
<td>5.50</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/guidance only for 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 ensuring values
are required, Collectorate may forward a reference along with detailed justifications and
worksheets so that requisite adjustments are accordingly.

(Ch. Rizwan Bashir Kalair)
Deputy Director (H.Q)

Copy to
1. Director General, Customs Valuation, Customs House, Karachi.
2. Director, Customs Valuation, Customs House, Karachi.
3. Additional Director Valuation, Customs House, Karachi.
5. VDR Section for uploading in the WebEC system.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/69/2016-II

Dated: October 31, 2016

The Collectors of Customs,

Model Customs Collectorates, 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 Carbon Black (Rubber Grade).

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 Carbon Black (Rubber Grade) falling under PCT headings 2803.0010 is 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 Carbon Black (Rubber Grade) falling under PCT headings 2803.0010 are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$ / Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Carbon Black (Rubber Grade)</td>
<td>All origin</td>
<td>1.00</td>
</tr>
</tbody>
</table>

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. 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
No. DG/VDB/REF/70/2016-II

Dated: October 31, 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 METHIONINE (feed grade).

This Directorate General has initiated an exercise to develop database values for different items
whereby 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 METHIONINE (feed grade) falling under PCT headings 2930.4000 is 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 METHIONINE
(feed grade) falling under PCT headings 2930.4000 are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$ / Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>METHIONINE (feed grade)</td>
<td>All origin</td>
<td>3.00</td>
</tr>
</tbody>
</table>

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
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 Wrapping Glaze Greaseproof Paper.

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 Wrapping Glaze Greaseproof Paper falling under PCT headings 4806.2000 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 Wrapping Glaze Greaseproof Paper as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USD/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Wrapping Glaze Greaseproof Paper</td>
<td>China</td>
<td>1.50</td>
</tr>
<tr>
<td>2</td>
<td>Wrapping Glaze Greaseproof Paper</td>
<td>Europe</td>
<td>1.65</td>
</tr>
</tbody>
</table>

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. 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
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi
(Appraiser / Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta /Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Glaze Tracing Paper in sheet reel.

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 Glaze Tracing Paper in Sheets/Reels falling under PCT headings 4806.2000 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 Glaze Tracing Paper in Sheets/Reels as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Glaze Tracing Paper in Sheets/Reels</td>
<td>China</td>
<td>2.15</td>
</tr>
<tr>
<td>2</td>
<td>Glaze Tracing Paper in Sheets/Reels</td>
<td>Europe</td>
<td>2.40</td>
</tr>
</tbody>
</table>

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. 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/62/2016

Dated: November 10, 2016

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
/Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Dataset Reference Values for Paper Cutting Knife with Lock Slider and Plastic handle.

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 Paper Cutting Knife with Lock Slider and Plastic handle falling under PCT headings 8208.9010 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 value of Paper Cutting Knife with Lock Slider and Plastic handle as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Paper Cutting Knife with Lock Slider and Plastic handle</td>
<td>China</td>
<td>US$ 3.00/Kg</td>
</tr>
</tbody>
</table>

3. This value is, 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 item. 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 Anshir 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 I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Pretor, Karachi/
(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
/Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Pascual Yogurt & Pascual

Pudding.

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 Pascual Yogurt & Pascual Pudding falling under PCT
headings 0403.1000 & 2106.9090 are being assessed at different values and certain transactions
are on low side.

2. This Directorate General, after carefully examining the clearance data, also conducted
market inquiries to verify the authenticity of declarations. On line prices were also obtained to
corraborate the findings of the market surveys. This office, therefore, has found that the customs
values of Honey are as follows:-

<table>
<thead>
<tr>
<th>S No.</th>
<th>Description</th>
<th>PCT Heading</th>
<th>Origin</th>
<th>Customs Value US$/KG</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Pascual Non Fat yogurt (Various Flavors)</td>
<td>0403.1000</td>
<td>All origin</td>
<td>1.90</td>
</tr>
<tr>
<td>2.</td>
<td>Pascual Low Fat yogurt (Various Flavors)</td>
<td>0403.1000</td>
<td>All origin</td>
<td>1.95</td>
</tr>
<tr>
<td>3.</td>
<td>Pascual Thick &amp; Creamy yogurt (Various Flavors)</td>
<td>0403.1000</td>
<td>All origin</td>
<td>2.00</td>
</tr>
<tr>
<td>4.</td>
<td>Pascual Pudding (Various Flavors)</td>
<td>2106.9090</td>
<td>All origin</td>
<td>2.50</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/guidance only for 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 ensuring values
are required, Collectorate may forward a reference along with detailed justifications and worksheets
so that requisite adjustments are accordingly.

(Ch. Rizwan Bashir Kalair)
Deputy Director (H.Q)

Copy to
1. Director General, Customs Valuation, Customs House, Karachi.
2. Director, Customs Valuation, Customs House, Karachi.
3. Additional Director Valuation, Customs House, Karachi.
5. VR Section for uploading in the WeBOC system.

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. SJ/Misc/35/2016-1 Dated: November 11, 2016

The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim /Preventive, Karachi/
(Appraiser / Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Potable Air conditioner

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 Potable Air conditioner falling under PCT headings 8415.1020 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 Potable Air conditioner are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Potable Air conditioner 12000 BTU (Low end brands)</td>
<td>China</td>
<td>160</td>
</tr>
</tbody>
</table>

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 collectories 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/39/2016-U/19863

Dated: November 16, 2016

The Collectors of Customs,
Model Customs Collectorates, 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 Peri Fries/Mcain Wedge.

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 Mcain Wedges/Peri Fries falling under PCT headings 2004.1000 are being assessed at different values and certain transactions are on low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. On line prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Mcain Wedges/Peri Fries are as follows:

<table>
<thead>
<tr>
<th>S No.</th>
<th>Description</th>
<th>PCT Heading</th>
<th>Origin</th>
<th>Customs Value US$/KG</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Mcain Wedges</td>
<td>2004.1000</td>
<td>All origin</td>
<td>1.68</td>
</tr>
<tr>
<td>3.</td>
<td>Mcain Tandoori Veggie Nuggets</td>
<td>2004.1000</td>
<td>All origin</td>
<td>1.76</td>
</tr>
<tr>
<td>4.</td>
<td>Mcain Smiles Fries</td>
<td>2004.1000</td>
<td>All origin</td>
<td>3.66</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/guidance only for 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 ensuring values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly.

(Ch. Rizwan Hashir Kalair)
Deputy Director (H.Q)

Copy to
1. Director General, Customs Valuation, Customs House, Karachi.
2. Director, Customs Valuation, Customs House, Karachi.
3. Additional Directors Customs Valuation, Customs House, Karachi.
5. VR Section for uploading in the WeBoc system.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/77/2016-V / 9880

The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
/(Appraiser/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Dated: November 16, 2016

Subject: Development of Valuation Database: Reference Values for Glass Tubing of a
kind used for the manufacture of ampoules.

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 Glass Tubing of a kind used for the manufacture of
ampoules falling under PCT headings 7002.3910 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 value of Glass Tubing of a kind used for the manufacture of ampoules as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$ / Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Clear Glass Tubing of a kind used for the manufacture of ampoules</td>
<td>China</td>
<td>1.05</td>
</tr>
<tr>
<td>2</td>
<td>Amber Glass Tubing of a kind used for the manufacture of ampoules</td>
<td>China</td>
<td>1.15</td>
</tr>
<tr>
<td>3</td>
<td>Clear Glass Tubing of a kind used for the manufacture of ampoules</td>
<td>Europe</td>
<td>1.71</td>
</tr>
<tr>
<td>4</td>
<td>Amber Glass Tubing of a kind used for the manufacture of ampoules</td>
<td>Europe</td>
<td>1.81</td>
</tr>
</tbody>
</table>

3. This value is, 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 item. 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, Mohtir 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 I/II, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
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 Safety Pin made of iron and steel

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 Safety Pin made of iron and steel falling under PCT headings 7319.4000 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 Safety Pin made of iron and steel are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Safety Pin made of iron and steel</td>
<td>China</td>
<td>2.20</td>
</tr>
</tbody>
</table>

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.

(Cr. 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/78/2016-VIII

Dated: November, 2016

1982

The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
( Appraiser / Preventive), Lahore/ Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /
Hyderabad / Quetta / Peshawar / Gwadar / Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for welded steel wheel Rim (other than alloy) for motorcycle

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 welded steel wheel Rim (other than alloy) for motorcycle falling under PCT headings 8714.1020 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 welded steel wheel Rim (other than alloy) for motorcycle are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>welded steel wheel Rim (other than alloy) for motorcycle</td>
<td>Thailand</td>
<td>2.30</td>
</tr>
</tbody>
</table>

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 ensuring 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
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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
No. DG/VDB/REF/ 80/2016-II

Dated: November 17, 2016

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
(Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad /
Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Adjunct Hi Liquid Chemical for
water treatment.

This Directorate General has initiated an exercise to develop database values for different items
within 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 Adjunct Hi Liquid Chemical for water treatment is 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 Adjunct Hi
Liquid Chemical for water treatment under PCT headings 3824.9099/3824.9092 are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Adjunct Hi Liquid Chemical for water treatment</td>
<td>All origin</td>
<td>5.84</td>
</tr>
</tbody>
</table>

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.

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
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5. VR Section for uploading in the WeBOC System

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)
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 Lawn Tennis Ball.

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 Lawn Tennis Ball falling under PCT headings 9506.6100, 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 Lawn
Tennis Ball are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Lawn Tennis Ball</td>
<td>China</td>
<td>0.35</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Origins</td>
<td>0.45</td>
</tr>
</tbody>
</table>

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)

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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.
NO.DG/VDB/REF/64/2016 9893

The Collectors of Customs,
Model Customs Collectorates, 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 Disposable Gas/Cigarette Lighters.

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 Disposable Gas/Cigarette Lighters falling under PCT headings 9613.1000, 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 Lawn
Tennis Ball are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Disposable Gas/Cigarette</td>
<td>China</td>
<td>0.12</td>
</tr>
<tr>
<td></td>
<td>Lighters</td>
<td>Far East</td>
<td>0.15</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Origins</td>
<td>0.18</td>
</tr>
</tbody>
</table>

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 collectoreates 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)

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The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
// Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
//Hyderabad/Quetta / Peshawar/ Gwadan/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Nebulizer Mask.

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 Nebulizer Mask falling under PCT headings 9020.0020, 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 Lawn Tennis Ball are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$ /Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Nebulizer Mask</td>
<td>China</td>
<td>4.25</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Origins</td>
<td>5.10</td>
</tr>
</tbody>
</table>

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.

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5. VR Section for uploading in the WeBOC System.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.Misc/25/2016-IX 19895

Dated: November, 18, 2016.

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
(/ Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawan/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Oxygen Mask.

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 Oxygen Mask falling under PCT headings 9020.0020, 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 Lawn
Tennis Ball are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$ / Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Oxygen Mask</td>
<td>China</td>
<td>4.30</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Origins</td>
<td>5.25</td>
</tr>
</tbody>
</table>

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)

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The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/(Appraisement/Preventive), Lahore/Sambrail (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:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Electric Water Heater 15 Litre (Low End Brands)</td>
<td>China</td>
<td>46.00</td>
</tr>
</tbody>
</table>

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)

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5. VR Section for uploading in the WeBOC System.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/80/2016 19898

The Collectors of Customs,
Model Customs Collectories, 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 Fan Room Heater
1000 Watts

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 Fan Room Heater falling under PCT headings 8516.2900, 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
Fan Room Heater 1000Watts are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Electric Fan Room Heater 1000Watts (Low End Brands)</td>
<td>China</td>
<td>18.00</td>
</tr>
</tbody>
</table>

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 ensuring values are
required, Collectorate may forward a reference along with detailed justifications and worksheets
so that requisite adjustments are accordingly issued.

Copy to
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(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)
The Collectors of Customs,
Model Customs Collectories, 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 Computer Keyboard

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 Computer Keyboard falling under PCT headings 8471.6010, 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 Computer Keyboard are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Computer Keyboard (Low End Brands)</td>
<td>China</td>
<td>1.25</td>
</tr>
</tbody>
</table>

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)
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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 Computer Mouse

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 Computer Mouse falling under HCT headings 8471.6020, 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 Computer Mouse are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Computer Mouse (Low End Brands)</td>
<td>China</td>
<td>1.00</td>
</tr>
</tbody>
</table>

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)

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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 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:

<table>
<thead>
<tr>
<th>S. No</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Acrylic Bath Tub without Motor &amp; Accessories Chinese low end Brands</td>
<td>China</td>
<td>US$ 3.5/kg</td>
</tr>
</tbody>
</table>

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 (Appraisement/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
GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  

No.DG/VDB/REF/83/2016-II  
Dated: November 21, 2016

The Collectors of Customs,  
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi  
/ Appraiser/Preventive, Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad  
/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Balistan.

Subject: Development of Valuation Database; Reference Values for Key Chain made of Plastic Material

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 Key Chain made of Plastic material, falling under PCT headings 3926.9099, 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 Key Chain made of Plastic material are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Key Chain made of Plastic material</td>
<td>China</td>
<td>US$ 2.5/kg</td>
</tr>
</tbody>
</table>

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. Chief Collector Customs North, Central & South (Appraiser/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  
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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/Ref/86/2016-III

Date: 18th November, 2016

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi
(Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Samsonite brand
Lap Top Bagpack

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 Samsonite brand Lap Top Bagpack falling under PCT headings 4202.1900 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
Samsonite brand Lap Top Bagpack:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F</th>
</tr>
</thead>
</table>

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 collecto rates 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
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(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/(Appraisal/Preventive) Lahore/Sambrial(Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar /Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for “Levis 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 “Levis Brand” Garments falling under PCT headings 6106.1000, 6106.9000, 6109.1000, 6109.9000, 6104.6200, 6104.6900, 6203.2900, 6203.4900 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 “Levis Brand” Garments as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>H.S. Code</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Pce</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>“Levis Brand” Ladies &amp; Gents Shirts (All Types)</td>
<td>6106.1000, 6106.9000</td>
<td>All Origin</td>
<td>USD 18/Pce</td>
</tr>
<tr>
<td>2</td>
<td>“Levis Brand” Ladies &amp; Gents T-Shirts (All Types)</td>
<td>6109.1000, 6109.9000</td>
<td>All Origin</td>
<td>USD 16/Pce</td>
</tr>
<tr>
<td>3</td>
<td>“Levis Brand” Ladies &amp; Gents Jeans &amp; Casual Pants (All Types)</td>
<td>6104.6200, 6104.6900</td>
<td>All Origin</td>
<td>USD 26/Pce</td>
</tr>
<tr>
<td>4</td>
<td>“Levis Brand” Men’s Short (All Types)</td>
<td>6203.2900, 6203.4900</td>
<td>All Origin</td>
<td>USD 17/Pce</td>
</tr>
</tbody>
</table>

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 collectors 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.

(Signed)
Deputy Director (HQ)

Copy to:-
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/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
The Collectors of Customs,
Model Customs Collectories, 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 Toluene Di Isocyanate.

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 Toluene Di Isocyanate falling under PCT headings 2929.1000 is 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 Toluene Di Isocyanate are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F USD/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Toluene Di Isocyanate</td>
<td>China</td>
<td>2.45</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/guidance only and final assessment may be made after considering other factors which have bearing on the customs value.

4. The clearance collectories 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 return 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 Hameer 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 Gilgit through E-mail 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
The Collectors of Customs,
Model Customs Collectories, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
/ Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Citric Acid Mono hydrate.

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 Citric Acid Mono hydrate falling under PCT headings
2918.1400 is 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 Citric Acid
Mono hydrate are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Citric Acid Mono hydrate</td>
<td>China</td>
<td>1.00</td>
</tr>
</tbody>
</table>

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 collectories 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.

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
   through E-mail 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
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West), Port Qasim /Preventive, Karachi /
(Appraiser / Preventive), Lahore / Sambrial (Sialkot)/Faisalabad /Multan /Islamabad /
Hyderabad /Quetta / Peshawar / Gwadar / Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Urine Pregnancy Test Strip.

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 Urine Pregnancy Test Strip falling under PCT headings 3822.0000 is 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 Urine Pregnancy Test Strip are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Urine Pregnancy Test Strip</td>
<td>China</td>
<td>7.45</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

Copy to:-
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/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
   through E-mail 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

[Name]
Deputy Director (HQ)
The Collectors of Customs,  
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/  
/(Appraisal /Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad  
/Quetta /Peshawar /Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Polyester Yarns different  
denier 2 Ply PCT 5402.4700.

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 Polyester Yarns different denier 2 Ply falling under PCT headings 5402.4700 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 Polyester Yarns  
different denier 2 Ply are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/KG</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Polyester FDY Yarn 108 Denier / 2 Ply (36 to 48 Filament)</td>
<td>All Origin</td>
<td>1.92</td>
</tr>
<tr>
<td>2.</td>
<td>Polyester FDY Yarn 150 Denier / 2 Ply (48 Filament)</td>
<td>All Origin</td>
<td>2.00</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with  
substantiating evidences/record for reconsideration/review.

(Signed)  
Ch. Rizwan Ashir Kalair  
Deputy Director (HQ)

Copy to:  
1. Director General, Customs Valuation, Custom House, Karachi  
2. Chief Collector Customs North, Central & South (Appraisal/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. HS Section for uploading in the WeBOC System  
8. Notice Board
The Collectors of Customs,
Model Customs Collectorate, Appraision (East/West)/Port Qasim/Preventive, Karachi/(Appraision/Preventive) Lahore/Sambrial/Sialkot/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for “Red Herring” 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 “Red Herring Brand” Garments falling under PCT headings 6106.1000, 6106.9000, 6105.1000, 6109.9000, 6104.6200, 6104.6900 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 “Red Herring Brand” Garments as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>H.S. Code</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>“Red Herring Brand” Ladies &amp; Gents Shirts (All Types)</td>
<td>6106.1000, 6106.9000</td>
<td>All Origin</td>
<td>USD 15/Pc</td>
</tr>
<tr>
<td>2</td>
<td>“Red Herring Brand” Ladies &amp; Gents T-Shirts (All Types)</td>
<td>6109.1000, 6109.9090</td>
<td>All Origin</td>
<td>USD 20/Pc</td>
</tr>
<tr>
<td>3</td>
<td>“Red Herring Brand” Ladies &amp; Gents Jeans/Casual Pants (All Types)</td>
<td>6104.6200, 6104.6900</td>
<td>All Origin</td>
<td>USD 25/Pc</td>
</tr>
</tbody>
</table>

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 collectornates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuring 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.

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraision/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, 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
The Collectors of Customs, Model Customs Collectorates, 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, 6109.9990, 6104.6100, 6104.6900, 6203.2900, 6203.4900, 6201.1200, 6201.1900, 6201.3900, 6202.1500, 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:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>H.S. Code</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>“Timberland Brand” Ladies &amp; Gents Shirts (All Types)</td>
<td>6106.1000 6106.9000</td>
<td>All Origin</td>
<td>USD 30/Pc</td>
</tr>
<tr>
<td>2</td>
<td>“Timberland Brand” Ladies &amp; Gents T-Shirts (All Types)</td>
<td>6109.1000 6109.9990</td>
<td>All Origin</td>
<td>USD 25/Pc</td>
</tr>
<tr>
<td>3</td>
<td>“Timberland Brand” Ladies &amp; Gents Jeans / Casual Pants (All Types)</td>
<td>6104.6200 6104.6900</td>
<td>All Origin</td>
<td>USD 38/Pc</td>
</tr>
<tr>
<td>4</td>
<td>“Timberland Brand” Ladies &amp; Gents Coats (All Types)</td>
<td>6201.1200 6201.1900 6202.1200 6202.1900</td>
<td>All Origin</td>
<td>USD 96/Pc</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/guidance only and final assessment may be made after considering other factors which have bearing on the customs value.

4. The clearance collectornates 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, Collectornates 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.

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. PFCCI 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
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi
//(Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Electric Room Heaters.

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 Electric Room Heaters falling under PCT heading 8419.5000 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 Room Heaters are as follows:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Electric Room Heaters (Single Rod) Low End Brands</td>
<td>China</td>
<td>5.00</td>
</tr>
<tr>
<td>2</td>
<td>Electric Room Heaters (Double Rod) Low End Brands</td>
<td>China</td>
<td>9.50</td>
</tr>
</tbody>
</table>

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.

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 Rashid Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional/Deputy Directors Valuation, Custom House, Karachi
5. PPC/CG Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through Email 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.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Reference Values
VDB 101

Dated: November 25, 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 Welding Machine.

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 Welding Machines falling under PCT heading 8515.3900 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 Welding Machines are as follows:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pe</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Welding Machine 100Ampere (Single Phase)</td>
<td>China</td>
<td>42</td>
</tr>
<tr>
<td>2.</td>
<td>Welding Machine 200Ampere (Single Phase)</td>
<td>China</td>
<td>58</td>
</tr>
<tr>
<td>3.</td>
<td>Welding Machine 250Ampere (Single Phase)</td>
<td>China</td>
<td>86</td>
</tr>
<tr>
<td>4.</td>
<td>Welding Machine 400Ampere (Three Phase)</td>
<td>China</td>
<td>225</td>
</tr>
</tbody>
</table>

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.

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 Ashir 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 through E-mail 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.
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 American Tourister brand
Hard Top Suitcase.

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 American Tourister brand Hard Top Suitcase falling under PCT headings 4202.1220 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
American Tourister brand Hard Top Suitcase:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>American Tourister brand Hard Top Suitcase 75CM</td>
<td>China</td>
<td>USD65/pc.</td>
</tr>
</tbody>
</table>

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 collectors 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 WcBOC System
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 Bath Room Accessories made of Plastic Material (Flush Tanks, Seat Covers, fittings, showers, Soap dish, Towel Hangers, Cabinets, Cloth hangers/Holders, drain/waste pipe etc) 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 Bath Room Accessories made of Plastic Material (Flush Tanks, Seat Covers, fittings, showers, Soap dish, Towel Hangers, Cabinets, Cloth hangers/Holders, drain/waste pipe etc) low end brands falling under PCT headings 3922.1000, 3922.2000 and 3922.9000 is 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 Bath Room Accessories made of Plastic Material (Flush Tanks, Seat Covers, fittings, showers, Soap dish, Towel Hangers, Cabinets, Cloth hangers/Holders, drain/waste pipe etc) low end brands are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$ / Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bath Room Accessories made of Plastic Material (Flush Tanks, Seat Covers, fittings, showers, Soap dish, Towel Hangers, Cabinets, Cloth hangers/Holders, drain/waste pipe etc) low end brands.</td>
<td>China</td>
<td>3.50</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/study only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectors may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuring 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.

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 through E-mail 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

(Ch. Rizwan Bashir Kalair)
Deputy Director General
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 Lincomycin Injections.

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 Lincomycin Injections falling under PCT headings 3004.2000 is 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 Lincomycin Injections are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Lincomycin Injections</td>
<td>China</td>
<td>10.667</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

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 through E-mail 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
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/ Appraiser/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Metronidazole Injections.

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 Metronidazole Injections falling under PCT heading 3004.2000 is 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 Metronidazole Injections are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Metronidazole Injections</td>
<td>China</td>
<td>1.65</td>
</tr>
</tbody>
</table>

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.

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 Hashir Kalair)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/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 through E-mail 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
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
(/Appraisement/Proventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database Reference Values for Palm Fatty Acid Distillate

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 Palm Fatty Acid Distillate falling under PCT headings 3823.1910 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 Palm
Fatty Acid Distillate are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Palm Fatty Acid Distillate</td>
<td>All Origin</td>
<td>0.64</td>
</tr>
</tbody>
</table>

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.

Copy to
8. Director General, Customs Valuation, Custom House, Karachi
9. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
10. Director, Customs Valuation, Custom House, Karachi
11. Additional Directors Valuation, Custom House, Karachi
12. FPCCI & Chamber of Commerce and Industry
    Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad,
    Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
13. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
14. VR Section for uploading in the WeBOC System

(Ch. Rizwan Bakhsh Kalair)
Deputy Director (HQ)
The Collectors of Customs,
Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
(Appraiser/Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /
Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Empty Plastic Bottles
excluding Pharmaceutical grade.

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 Empty Plastic Bottles excluding Pharmaceutical grade falling under PCT headings
3926.9099 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 Empty
Plastic Bottles excluding Pharmaceutical grade are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Empty Plastic Bottles excluding</td>
<td>China</td>
<td>3.50</td>
</tr>
<tr>
<td></td>
<td>Pharmaceutical grade</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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
15. Director General, Customs Valuation, Custom House, Karachi
16. Chief Collector Customs North, Central & South (Appraiser/Enforcement)
17. Director, Customs Valuation, Custom House, Karachi
18. Additional Directors Valuation, Custom House, Karachi
19. FPCCI Karachi & Chamber of Commerce and Industry
    Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad &
    Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
20. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
21. VR Section for uploading in the WoBDC System
The Collectors of Customs,
Model Customs Collectorates, Appraisal (East/West)/Port Qasim/Preventive, Karachi
(Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for PVC Hose Pipe

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 PVC Hose Pipe falling under PCT headings 3917.2100 and 3917.2200 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 PVC Hose Pipe are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>PVC Hose Pipe</td>
<td>Korea</td>
<td>2.20</td>
</tr>
<tr>
<td></td>
<td></td>
<td>China</td>
<td>2.00</td>
</tr>
</tbody>
</table>

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 Rashid Kalair)
Deputy Director (HQ)

Copy to
22. Director General, Customs Valuation, Custom House, Karachi
23. Chief Collector Customs North, Central & South (Appraisal/Enforcement)
24. Director, Customs Valuation, Custom House, Karachi
25. Additional Directors Valuation, Custom House, Karachi
26. FPCCI, Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
27. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
28. VR Section for uploading in the WeBOC System
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/(Appraisal/Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/ Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Groundnut.

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 Groundnut falling under PCT headings 1202.4200 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 Groundnut are as follows:

<table>
<thead>
<tr>
<th>S No.</th>
<th>Description</th>
<th>PCT Heading</th>
<th>Origin</th>
<th>Customs Value US$/KG</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Groundnut in Shells</td>
<td>1202.4200</td>
<td>India</td>
<td>0.65</td>
</tr>
<tr>
<td>2.</td>
<td>Groundnut Kernel (HPS)</td>
<td>1202.4200</td>
<td>India</td>
<td>0.85</td>
</tr>
<tr>
<td>3.</td>
<td>Groundnut Blanched Splits</td>
<td>1202.4200</td>
<td>India</td>
<td>0.95</td>
</tr>
<tr>
<td>4.</td>
<td>Groundnut in Shells</td>
<td>1202.4200</td>
<td>China</td>
<td>0.70</td>
</tr>
<tr>
<td>5.</td>
<td>Groundnut Kernel (HPS)</td>
<td>1202.4200</td>
<td>China</td>
<td>0.90</td>
</tr>
<tr>
<td>6.</td>
<td>Groundnut Blanched Splits</td>
<td>1202.4200</td>
<td>China</td>
<td>1.00</td>
</tr>
<tr>
<td>7.</td>
<td>Groundnut in Shells</td>
<td>1202.4200</td>
<td>African Region</td>
<td>0.62</td>
</tr>
<tr>
<td>8.</td>
<td>Groundnut Kernel (HPS)</td>
<td>1202.4200</td>
<td>African Region</td>
<td>0.82</td>
</tr>
<tr>
<td>9.</td>
<td>Groundnut Blanched Splits</td>
<td>1202.4200</td>
<td>African Region</td>
<td>0.92</td>
</tr>
</tbody>
</table>

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.

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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/Ref/103/2016-III

Dated: December 02, 2016

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/(Appraisement/ Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for American Tourister brand
Duffle Bags.

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 American Tourister brand Duffle Bags falling under PCT headings 4202.1900 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 American
Tourister brand Duffle Bags are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Pce</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>American Tourister brand Duffle Bags</td>
<td>China</td>
<td>18.00</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with
substantiating evidences/record for reconsideration/review.

(C. 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 (through
   Email) 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. VBOC Section for uploading in the WeBoc System
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/(Appraisal/Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Plain Decorative Paper.

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 Plain Decorative Paper width 1250mm falling under PCT headings 4805.9190 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 Plain Decorative Paper width 1250mm are as follows:

<table>
<thead>
<tr>
<th>S. No</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Plain Decorative Paper width 1250mm</td>
<td>China</td>
<td>2.80</td>
</tr>
</tbody>
</table>

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.

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 (Appraisal/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 (through E-mail) 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/Ref/106/2016-III

The Collectors of Customs.
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
(Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Butyl Rubber

(BK 1675N)

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 Butyl Rubber (BK 1675N) falling under PCT headings 4002, 3100 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 Butyl Rubber
(BK 1675N) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Butyl Rubber (BK 1675N)</td>
<td>Russia</td>
<td>1.90</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with
substantiating evidences/record for reconsideration/review.

(A.S. Rizwan Rashid Kalam)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/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, Gujran, Hyderabad, Multan, Faisalabad & Gilgit (through
E-mail) 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs,
Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
/(Appraiser/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Aseel & Almarai
Brand Pure Butter Ghee.

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 Aseel & Almarai Brand Pure Butter Ghee falling under PCT headings 0405.9000 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 Aseel &
Almarai Brand Pure Butter Ghee are as follows:

<table>
<thead>
<tr>
<th>S No.</th>
<th>Description</th>
<th>PCT Heading</th>
<th>Origin</th>
<th>Customs Value US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Aseel Pure Butter Ghee</td>
<td>0405.9000</td>
<td>All origin</td>
<td>5.10</td>
</tr>
<tr>
<td>2.</td>
<td>Almarai Pure Butter Ghee</td>
<td>0405.9000</td>
<td>All origin</td>
<td>5.05</td>
</tr>
</tbody>
</table>

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.

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 (Appraiser/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional/Deputy Directors Valuation, Custom House, Karachi
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   Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit (through
   E-mail) with the request to forward this information to all stakeholders including relevant
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The Collectors of Customs,
Model Customs Collectorates, 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 Cashew Nuts.

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 Cashew Nuts falling under PCT headings 0801.3200 are being assessed at different values and certain transactions are on very low side.

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 Cashew Nuts are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>PCT Heading</th>
<th>Origin</th>
<th>Customs Value (C&amp;F US$/Kg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Cashew Nuts</td>
<td>0801.3200</td>
<td>All origin</td>
<td>7.50</td>
</tr>
</tbody>
</table>

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 collectornates 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)

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Model Customs Collectorate, Appraiser East/West/Port Qasim/Preventive/Karachi/
/(Appraiser/Preventive), Lahore/Sambrail (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for stainless steel kitchen knife with fixed blade and plastic handle (low end / unpopular brands only)

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 stainless steel kitchen knife with fixed blade and plastic handle (low end / unpopular brands only) falling under PCT headings 8208.3000 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 key chain iron and steel (low end / unpopular brands only) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Stainless Steel Kitchen knife with fixed blade and plastic handle (low end / unpopular brands only)</td>
<td>China</td>
<td>4.50</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidence/records for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

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CUSTOM HOUSE KARACHI


The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim /Preventive, Karachi/
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/ Hyderabad/Quetta/ Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Digital Mini Electronic
Kitchen Scale (capacity upto 5 kgs)

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 Digital Mini Electronic Kitchen Weighing Scale falling under PCT headings
8423.8900 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 Digital Mini
Electronic Kitchen Weighing Scale are as follows:

<table>
<thead>
<tr>
<th>S. No</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Digital Mini Electronic Kitchen Weighing Scale (capacity upto 5 kgs) Low end brands</td>
<td>China</td>
<td>6.10</td>
</tr>
<tr>
<td>2</td>
<td>Digital Mini Electronic Kitchen Weighing Scale (capacity upto 5 kgs) Low end brands</td>
<td>Turkey</td>
<td>7.57</td>
</tr>
</tbody>
</table>

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 collectoreates 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)

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4. Additional/Deputy Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi,
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The Collectors of Customs,

Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
// Appraisal / Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
//Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Festive/Christmas Snow Spray.

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 Festive/Christmas Snow Spray falling under PCT headings 9505.9000 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 Festive/Christmas Snow Spray are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$ / Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Festive / Christmas Snow Spray</td>
<td>China</td>
<td>1.75</td>
</tr>
</tbody>
</table>

Note: The calculations have been made including essential packing. The value is for gross weight and no further allowance on account of 'tare' weight is admissible.

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.

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)

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The Collectors of Customs,
Model Customs Collectorates, 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 Lacnor, Almarai, Soyafresh Milk.

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 Lacnor, Almarai, Soyafresh Milk falling under PCT headings 0401.1000, 0401.5000, 0401.9000, 0403.1000, 2202.9000 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 Lacnor, Almarai, Soyafresh Milk are as follows:

<table>
<thead>
<tr>
<th>S No.</th>
<th>Description</th>
<th>PCT Heading</th>
<th>Origin</th>
<th>Customs Value US$/KG</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Lacnor Milk Skimmed</td>
<td>0401.9100</td>
<td>All origin</td>
<td>0.85</td>
</tr>
<tr>
<td>2.</td>
<td>Lacnor Milk Low Fat</td>
<td>0403.1000</td>
<td>All origin</td>
<td>0.85</td>
</tr>
<tr>
<td>3.</td>
<td>Lacnor Milk Full Cream</td>
<td>0401.5000</td>
<td>All origin</td>
<td>0.85</td>
</tr>
<tr>
<td>4.</td>
<td>Lacnor Milk Flavored Milk</td>
<td>2202.9000</td>
<td>All origin</td>
<td>0.75</td>
</tr>
<tr>
<td>5.</td>
<td>Almarai Milk Skimmed</td>
<td>0401.9100</td>
<td>All origin</td>
<td>0.71</td>
</tr>
<tr>
<td>6.</td>
<td>Almarai Milk Low Fat</td>
<td>0401.1000</td>
<td>All origin</td>
<td>0.71</td>
</tr>
<tr>
<td>7.</td>
<td>Almarai Milk Full Cream</td>
<td>0401.5000</td>
<td>All origin</td>
<td>0.71</td>
</tr>
<tr>
<td>8.</td>
<td>Soyafresh Soya Milk</td>
<td>2202.9000</td>
<td>All origin</td>
<td>0.78</td>
</tr>
<tr>
<td>9.</td>
<td>Other Brand Skimmed Milk</td>
<td>0401.9100</td>
<td>All origin</td>
<td>0.70</td>
</tr>
<tr>
<td>10.</td>
<td>Other Brand Low Fat</td>
<td>0403.1000</td>
<td>All origin</td>
<td>0.70</td>
</tr>
<tr>
<td>11.</td>
<td>Other Brand Milk Full Cream</td>
<td>0401.5000</td>
<td>All origin</td>
<td>0.70</td>
</tr>
<tr>
<td>12.</td>
<td>Other Brand Flavored Milk</td>
<td>2202.9000</td>
<td>All origin</td>
<td>0.75</td>
</tr>
</tbody>
</table>

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.
The Collectors of Customs,
Model Customs Collectorates, 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 Nail Cutter / Clipper (low end / unpopular brands only)

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 Nail Cutter / Clipper (low end / unpopular brands only) falling under PCT headings 8214.9000 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 key chain iron and steel (low end / unpopular brands only) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nail Cutter / Clipper (low end / unpopular brands only)</td>
<td>China</td>
<td>3.75</td>
</tr>
</tbody>
</table>

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.

(Signature)

(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 (through E-mail) 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/91/2016-VI

Dated: 06-12-2016

The Collectors of Customs,
Model Customs Collectorates, 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 key chain made of iron and
steel (low end / unpopular brands only)

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 key chain made of iron and steel (low end / unpopular brands only) falling under
PCT headings 7326.9090 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 key chain iron
and steel (low end / unpopular brands only) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Key Chain made of Iron and Steel (low end / unpopular brands only)</td>
<td>China</td>
<td>3.00</td>
</tr>
</tbody>
</table>

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 is required, collectorates 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)

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/Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Glass Refills for Vacuum Flasks.

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 Glass Refills for Vacuum Flasks falling under PCT headings 7020.0020 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 value of Glass Refills for Vacuum Flasks is as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Glass Refills for Vacuum Flasks</td>
<td>China</td>
<td>USS 1.80/Kg</td>
</tr>
</tbody>
</table>

3. This value is, 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 item. 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 (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 (through E-mail) 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
8. Notice Board
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs,
Model Customs Collectorates, Appraise (East/West)/Port Qasim /Preventive, Karachi/
/ Appraise / Preventive), Lahore / Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Set Top Box (STB)/
TV Tuner

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 Digital Satellite TV Board without Antenna falling under ICT heading 8528.7190 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 value of Set Top Box
(STB)/TV Tuner is as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ set</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Set Top Box (STB)/TV Tuner</td>
<td>China</td>
<td>7.40</td>
</tr>
<tr>
<td></td>
<td>(Low End Brands)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 (Appraiser/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 (through
E-mail) 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/113/2016-VI

Dated: December 9, 2016

Reference
Values
VDB
124

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
(Appraisal/Preventive), Lahore/Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Android TV Box

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 Android TV Box falling under PCT heading 8529.9090 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 value of Android TV
Box is as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Pcs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Android TV Box (Low End Brands)</td>
<td>China</td>
<td>27</td>
</tr>
</tbody>
</table>

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 collectortes 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 Haider Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Deputy Director Valuation, Custom House, Karachi
5. FCCEI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi,
Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit (through
E-mail) with the request to forward this information to all stakeholders including relevant
Associations.
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7. VR Section for uploading in the WeBOC System
8. Notice Board
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/108/2016-II

Dated, December 13, 2016

The Collectors of Customs,
Model Customs Collectories, 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 PVC Mat.

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 PVC Mat falling under PCT headings 3918.10.00 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 PVC
Mat are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USD/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>PVC Mat</td>
<td>China</td>
<td>2.99</td>
</tr>
</tbody>
</table>

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 Collectories may like to consider the values given above before finalizing
the assessment of the subject items. If further fine-tuning in specifications and ensuring 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 (Appraisement/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Director, Valuation, Custom House, Karachi
5. FPCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail 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
The Collectors of Customs,
Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/ (Appraiser / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Printer Toner in Bulk.

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 Printer Toner in Bulk falling under PCT headings 3707.1000 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 Printer Toner in Bulk are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Printer Toner in Bulk</td>
<td>China</td>
<td>4.06/kg</td>
</tr>
</tbody>
</table>

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, Deputy Director (HQ))

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Directors Valuation, Custom House, Karachi
5. FPCCI & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujranwadi, Multan, Faisalabad & Gilgit through E-mail 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
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 Chips.

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 Chips falling under PCT headings 2004.1000 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 Chips different brand are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Lay's Chips Assorted Flavours</td>
<td>All origin</td>
<td>5.40</td>
</tr>
<tr>
<td>2.</td>
<td>Pringles Chips Assorted Flavours</td>
<td>All origin</td>
<td>3.90</td>
</tr>
<tr>
<td>3.</td>
<td>Ligo Chips Assorted Flavours</td>
<td>All origin</td>
<td>2.80</td>
</tr>
<tr>
<td>4.</td>
<td>Other Brands with assorted Flavours</td>
<td>All origin</td>
<td>3.50</td>
</tr>
</tbody>
</table>

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.

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. Riazur Rashid 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 through E-mail
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7. VR Section for uploading in the WeBOC System
8. Notice Board
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 Pistachio.

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 Pistachio falling under PCT headings 0802.5200 & 0802.5100 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 Pistachio are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Pistachio In Shell</td>
<td>All origin</td>
<td>4.50</td>
</tr>
<tr>
<td>2.</td>
<td>Pistachio Shelled</td>
<td>All origin</td>
<td>7.50</td>
</tr>
</tbody>
</table>

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.

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 (through E-mail) with the request to forward this information to all stakeholders including relevant Associations.
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8. Notice Board
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 Waste Paper Scrap sorted
White Ledger in press bundle.

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 Waste Paper Scrap sorted White Ledger in press bundle falling under PCT headings
4707.9010 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 Waste /Scrap
News Papers in bundle are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Waste Paper Scrap sorted White Ledger in press bundle</td>
<td>All origins</td>
<td>0.33</td>
</tr>
</tbody>
</table>

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 (through
   E-mail) with the request to forward this information to all stakeholders including relevant
   Associations.
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7. VR Section for uploading in the WeBOC System
8. Notice Board
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/110 /2016-17 10/45

Dated, December 20, 2016

The Collectors of Customs,
Model Custom Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
/(Appraiser / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Sorbitol Powder/Solution 70%

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 Sorbitol Powder/Solution 70% falling under PCT headings 3824.6000 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 Sorbitol
Powder/Solution 70% are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Sorbitol Powder 70% Food Grade</td>
<td>China</td>
<td>US$ 1.50/kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>02</td>
<td>Sorbitol Solution 70% Non</td>
<td>India</td>
<td>US$ 0.65/kg</td>
</tr>
<tr>
<td></td>
<td>Crystalline Grade</td>
<td>Europe</td>
<td>US$ 0.65/kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>China</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Indonesia</td>
<td>US$ 0.77/kg</td>
</tr>
</tbody>
</table>

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 Hashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Director, Customs Valuation, Custom House, Karachi
5. FPCCI & Karachi Chamber of Commerce and Industry
Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad &
Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
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The Collectors of Customs,
Model Customs Collectories, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
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/Hyderabad/Quetta / Peshawar / Gwadar / Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Oxalic Acid 99.6 percent.

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 Oxalic Acid 99.6 percent falling under PCT headings 2917.1110 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 Oxalic
Acid 99.6 percent as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value C&amp;F USS/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>OXALIC ACID 99.6 PERCENT</td>
<td>China,</td>
<td>2917.1110</td>
<td>US$ 0.64 /kg</td>
</tr>
</tbody>
</table>

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 Collectories may like to consider the values given above before finalizing
the assessment of the subject items. If further fine-tuning in specifications and existing values are
required, Collectorate may forward a reference along with detailed justifications and worksheets
so that requisite adjustments are accordingly issued.

(Ch. Riazat 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 Directors Valuation, Custom House, Karachi
5. FFCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad,
   Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/116/2016-V

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.

Dated: December 22, 2016

Subject: Development of Valuation Database: Reference Values for Glass Balls Assorted
Design and Colour.

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 Glass Balls Assorted Design and Colour falling under PCT headings 7002.1000 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 value of Glass Balls
assorted design and colour is as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Glass Balls Assorted Design and Colour</td>
<td>China</td>
<td>USS 0.47/Kg</td>
</tr>
</tbody>
</table>

3. This value is, 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 item. 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. Rizwa Rashid Katair)
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 (through
E-mail) 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
The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ Appraisement/Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Purified Terephthalic Acid.

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 Purified Terephthalic Acid falling under PCT headings 2917.3610 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 Purified Terephthalic Acid are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value C&amp;F USS/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Purified Terephthalic Acid</td>
<td>All origin</td>
<td>2917.3610</td>
<td>US$ 0.68/kg</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Nausheen Riaz Khan)
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 Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail 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
The Collectors of Customs,
Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
( Appraiser / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta/ Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for PVC File Covers, File Folders,
Pouches and Envelops.

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 PVC File Covers, File Folders, Pouches and Envelops. Falling under PCT headings
3926.1000 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 PVC File
Covers, File Folders, Pouches and Envelops are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value C&amp;F</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>PVC File Covers, File Folders, Pouches and Envelops</td>
<td>China</td>
<td>3926.1000</td>
<td>US$ 2.40 /kg</td>
</tr>
</tbody>
</table>

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 grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Nausheen Riaz Khan)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail 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 WeBOSC System
The Collectors of Customs,

Model Customs Collectorates, 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 Alcohol Pads (Swab)

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 Alcohol Pads (Swab). Falling under PCT headings 3005.9090 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 Alcohol Pads
(Swabs) are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value C&amp;F</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Alcohol Pads (Swab)</td>
<td>China</td>
<td>3005.9090</td>
<td>0.75 USD/kg</td>
</tr>
</tbody>
</table>

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 grievances, the importer can file a request to the Directorate General along with
substantiating evidence/record for reconsideration/review.

(Nausheen Riaz Khan)
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 Directors Valuation, Custom House, Karachi
5. PPCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad,
   Gujranwala, Qetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail 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
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi /
( Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Tooth Pick
(low-end brand in paper packing)

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 Tooth Pick (low-end brand in paper packing) falling under PCT headings 4419.0000,
4420.9090 & 4421.9090 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 Tooth Pick
(low-end brand in paper packing) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tooth Pick (low-end brand in paper packing)</td>
<td>China</td>
<td>1.25</td>
</tr>
</tbody>
</table>

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.

(Nausheen Riaz Khan)
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 (through
E-mail) 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

***


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 Wooden Cloth Hangers

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 Wooden Cloth Hangers falling under PCT headings 4421.1000 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 Wooden
Cloth Hangers are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F U.S. / Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Clothes Hangers (Wooden)</td>
<td>China</td>
<td>2.00</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with
substantiating evidences/record for reconsideration/review.

(Nausheen Riaz Khan)
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 (through
   E-mail) 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
The Collectors of Customs,
Model Customs Collectorates, Appraision (East/West)/Port Qasim/Preventive, Karachi/
/ (Appraision/ Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Samsung brand Tablet 9.7.

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 Samsung brand Tablet 9.7 falling under PCT heading 8471.3010 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 Samsung brand Tablet 9.7 are as follows:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Samsung brand Tablet 9.7</td>
<td>China</td>
<td>70</td>
</tr>
</tbody>
</table>

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.

(Nausheen Riaz Khalil)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraision/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 through E.mail 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.
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
// Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Gasoline Water Pump

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 Gasoline Water Pumps falling under PCT heading 8413.7090 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 Gasoline Water Pumps are as follows:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Gasoline Water Pumps 5.5HP (Low End brand)</td>
<td>China</td>
<td>54</td>
</tr>
<tr>
<td>1.</td>
<td>Gasoline Water Pumps 6.5HP (Low End brand)</td>
<td>China</td>
<td>67</td>
</tr>
</tbody>
</table>

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.

(Signed)
Nausheen Riaz Khan
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/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 through Email 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. VIP Section for uploading in the WeBOC System.
8. Notice Board.
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/([Appraisal / Preventive], Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Monoblock Pump

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 Monoblock Pump falling under H.S. heading 8413.3090 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 Monoblock Pump are as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>C&amp;F USS/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Monoblock Pump 0.50HP (Low End brand)</td>
<td>China</td>
<td>19</td>
</tr>
<tr>
<td>2</td>
<td>Monoblock Pump 1HP (Low End brand)</td>
<td>China</td>
<td>36</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Nausheen Riaz Khan)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/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 through E.mail with the request to forward this information to all stakeholders including relevant Associations.
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7. VR Section for uploading in the WeBOC System.
8. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs,
Model Customs Collectorates, 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 Desiccated Coconut.

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 Desiccated Coconut falling under PCT headings 0801.1100 are being assessed at different
values and certain transactions are on very low side.

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 Desiccated
Coconut are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Desiccated Coconut High Fat</td>
<td>All origin</td>
<td>2.05</td>
</tr>
<tr>
<td>2.</td>
<td>Desiccated Coconut Low Fat</td>
<td>All origin</td>
<td>1.30</td>
</tr>
</tbody>
</table>

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.

(Nausheen Riaz Khan)
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 (through
   E-mail) 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI


The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
/ Appraisal/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference value for Men / Women Leather Shoes.

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 Men / Women Leather Shoes falling under PCT headings 6403.5100, 6403.5900,
6403.9100 & 6403.9900 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 Men &
Women Leather Shoes are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$ / Pair</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Men / Women Leather Shoes (Leoss, Empoli &amp; Similar other Brands)</td>
<td>Italy</td>
<td>US$ 60/pair</td>
</tr>
<tr>
<td>2</td>
<td>Men / Women Leather Shoes (Pampa &amp; Similar other Brands)</td>
<td>Turkey</td>
<td>US$ 30/Pair</td>
</tr>
</tbody>
</table>

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 request along with detailed justifications and worksheets
so that requisite adjustments are accordingly issued.

5. In case of any grievances, the importer can file a request to the Directorate General along
with substantiating evidence/record for reconsideration/review.

(Nausheen Riaz Khan)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Directors Valuation, Custom House, Karachi.
5. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi,
   Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-
   mail with request for 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.
The Collectors of Customs,

Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/\\(Appraiser/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad\\/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference value for Heparin Cap.

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 Heparin Cap falling under PCT headings 9018.9090, 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 Heparin Cap are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Heparin Cap</td>
<td>China</td>
<td>0.022</td>
</tr>
</tbody>
</table>

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, Collectorates may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. In case of any grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Nausheen Riaz Khan)  
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs, North, Central & South (Appraiser/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Director, Customs Valuation, Custom House, Karachi.
5. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-mail with request for 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.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.Misc-13/2015-VIIIB?IX 10231
Dated: December, 30, 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 value for Endotracheal Tube (Un-cuffed &
Cuffed).

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 Endotracheal Tube (Un-cuffed and Cuffed) falling under PCT headings 9018.3960, 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
Endotracheal Tube (Un-cuffed and Cuffed) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Endotracheal Tube (Un-cuffed)</td>
<td>China</td>
<td>0.18</td>
</tr>
<tr>
<td>2.</td>
<td>Endotracheal Tube (Cuffed)</td>
<td>China</td>
<td>0.22</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along
with substantiating evidence/record for reconsideration/review.

(Nausheen Riaz Khan)
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 Directors Valuation, Custom House, Karachi.
5. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi,
   Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-
   mail with request for 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.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Dated: December, 30, 2016.

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/ Appraiser / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad/
/ Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference value for Nebulizer Compressor/Machine.

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 Nebulizer Compressor/Machine falling under PCT headings 9019,2030 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
Nebulizer Compressor/Machine are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Nebulizer Compressor/Machine</td>
<td>China</td>
<td>6.20/Kg (US$11.50/Pc)</td>
</tr>
</tbody>
</table>

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 collectocrates 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 grievances, the importer can file a request to the Directorate General along
with substantiating evidence/record for reconsideration/review.

(Nausheen Riaz Khan)
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 Directors Valuation, Custom House, Karachi.
5. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi,
Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-
mail with request for 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.
GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  

No. Misc/67/2016-1/04 Dated: January 02, 2017

The Collectors of Customs, Model Customs Collectories, Appraiser (East/West)/Port 
Qasim/Preventive, Karachi/ (Appraiser/Preventive), Lahore/ Sambrial 
(Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Cashew Nuts.

This Directorate General suggested the value of Cashew Nuts (All Origins) vide VDB No. 114 dated 27-12-2016. Subsequently, MCC Appraiser West vide their letter No. SI/Misc/186/2016-
R&D/AIB (West) dated 27-12-2016 has informed that the importers of subject item approached to MCC 
and on their request a joint market enquiry was conducted to determine a fair value of Cashew Nuts (all 
origins) and thereafter value of “Cashew Nuts” was suggested @ US $ 5.50/Kg through work back 
method.

2. This Directorate General, after carefully examining the clearance data, also conducted market 
inquiries to verify the authenticity of suggested value by MCC Appraiser West. Online prices were 
also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the 
customs values of Cashew Nuts are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>PCT Heading</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cashew Nuts</td>
<td>0801.3200</td>
<td>All origin</td>
<td>5.50</td>
</tr>
</tbody>
</table>

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 Collectories 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 Baigir Kalair) 
Deputy Director (HQ)

Copy to 
1. Director General, Customs Valuation, Custom House, Karachi 
2. Chief Collector Customs North, Central & South (Appraiser/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 (through E-mail) 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 
8. Notice Board
The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ / Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Oxytetracycline Capsule.

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 Oxytetracycline Capsule Falling under PCT headings 3004.2000 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 Oxytetracycline Capsule are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value C&amp;F US$ / kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Oxy tetracycline Capsule Tin Packing</td>
<td>China</td>
<td>3004.2000</td>
<td>US$ 8.00 / kg</td>
</tr>
<tr>
<td>02</td>
<td>Oxy tetracycline Capsule Blister Packing</td>
<td>China</td>
<td>3004.2000</td>
<td>US$ 7.553 / kg</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along with substantiating evidence/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 Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gurdaspur, Hyderabad, Multan, Faisalabad & Gilgit through E-mail 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
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
(Assessment/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for
Artificial Leather Waist Belt

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 Artificial Leather Waist Belt falling under PCT headings 4203.3000 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 Artificial
Leather Waist Belt are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F</th>
<th>USS/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Artificial Leather Waist Belt</td>
<td>China</td>
<td>5.50</td>
<td></td>
</tr>
</tbody>
</table>

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.

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 Haqir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/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 (through
   E-mail) 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
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 Home Theaters falling under PCT heading 8518.5000 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 Home Theaters are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Samsung Blue Ray 3D/DVD Home Theater model 456K</td>
<td>China</td>
<td>110</td>
</tr>
<tr>
<td>2</td>
<td>Samsung Blue Ray 3D/DVD Home Theater model J5550K/J5550WK</td>
<td>China</td>
<td>225</td>
</tr>
</tbody>
</table>

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 collectorgates 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 through E-mail 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.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VD/REF/145/2017

Dated: January 6, 2017

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi
(Appraisal / Preventive), Lahore/Sambrial (Sialkot)/Paisaabad/Multan/Islamabad /Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan

Subject: Development of Valuation Database; Reference Values for Samsung brand Tablet

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 Samsung brand Tablets falling under PCT heading 8471.30.0 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 Samsung brand Tablets are as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F U.S./Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Samsung brand Tablet upto 7&quot; with Sim</td>
<td>China</td>
<td>60</td>
</tr>
<tr>
<td>2</td>
<td>Samsung brand Tablet upto 7&quot; without Sim</td>
<td>China</td>
<td>55</td>
</tr>
<tr>
<td>3</td>
<td>Samsung brand Tablet upto 10&quot; with Sim</td>
<td>China</td>
<td>84</td>
</tr>
<tr>
<td>4</td>
<td>Samsung brand Tablet upto 10&quot; without Sim</td>
<td>China</td>
<td>78</td>
</tr>
<tr>
<td>5</td>
<td>Samsung brand Tablet upto 12.2&quot; with Sim</td>
<td>China</td>
<td>142</td>
</tr>
<tr>
<td>6</td>
<td>Samsung brand Tablet upto 12.2&quot; without Sim</td>
<td>China</td>
<td>135</td>
</tr>
</tbody>
</table>

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.

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 Usman Raza)
Deputy Director

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs, North, Central & South (Appraisal/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 through E-mail 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. VK Section for uploading in the WeBOC System.
8. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VD/REF/143/2017

Dated: January 6, 2017

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 Amazon brand Tablets.

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 Amazon brand Tablets falling under PCT heading 8471.30.10 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 Amazon brand Tablets are as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Amazon brand Tablet upto 7&quot; with Sim</td>
<td>China</td>
<td>35</td>
</tr>
<tr>
<td>2.</td>
<td>Amazon brand Tablet upto 7&quot; without Sim</td>
<td>China</td>
<td>30</td>
</tr>
<tr>
<td>3.</td>
<td>Amazon brand Tablet upto 9&quot; with Sim</td>
<td>China</td>
<td>51</td>
</tr>
<tr>
<td>4.</td>
<td>Amazon brand Tablet upto 9&quot; without Sim</td>
<td>China</td>
<td>45</td>
</tr>
<tr>
<td>5.</td>
<td>Amazon brand Tablet upto 10&quot; with Sim</td>
<td>China</td>
<td>54</td>
</tr>
<tr>
<td>6.</td>
<td>Amazon brand Tablet upto 10&quot; without Sim</td>
<td>China</td>
<td>48</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Signed)

Ch Rizwan Kashir Kallar
Deputy Director

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 through E-mail with the request to forward this information to all stakeholders including relevant Associations.
6. Database Master File, Directorate General Customs Valuation, Custom House, Karachi
7. VR Section for uploading in the WeBOC System.
8. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG-VDB/REF/144/2017

Dated: January 6, 2017

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/Appraisement / Preventive), Lahore/ Samrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Alcatel brand Tablets.

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 Alcatel brand Tablets falling under PCT heading 8471.3010 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 Alcatel brand Tablets are as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Alcatel brand Tablet upto 7” with Sim</td>
<td>China</td>
<td>35</td>
</tr>
<tr>
<td>2.</td>
<td>Alcatel brand Tablet upto 7” without Sim</td>
<td>China</td>
<td>30</td>
</tr>
<tr>
<td>3.</td>
<td>Alcatel brand Tablet upto 9” with Sim</td>
<td>China</td>
<td>51</td>
</tr>
<tr>
<td>4.</td>
<td>Alcatel brand Tablet upto 9” without Sim</td>
<td>China</td>
<td>45</td>
</tr>
<tr>
<td>5.</td>
<td>Alcatel brand Tablet upto 10” with Sim</td>
<td>China</td>
<td>54</td>
</tr>
<tr>
<td>6.</td>
<td>Alcatel brand Tablet upto 10” without Sim</td>
<td>China</td>
<td>48</td>
</tr>
</tbody>
</table>

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 existing 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. Razwan Bashir Kalair)
Deputy Director

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 through E-mail 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.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DQVDB/REF/142/2017

The Collectors of Customs,
Model Customs Collectorates, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
(Lahore/Sialkot/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Ionic brand Tablets.

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 Ionic brand Tablets falling under PCT heading 8471.9010 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 Ionic brand Tablets are as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Ionic brand Tablet upto 7” with Sim</td>
<td>China</td>
<td>35</td>
</tr>
<tr>
<td>2.</td>
<td>Ionic brand Tablet upto 7” without Sim</td>
<td>China</td>
<td>30</td>
</tr>
<tr>
<td>3.</td>
<td>Ionic brand Tablet upto 9” with Sim</td>
<td>China</td>
<td>51</td>
</tr>
<tr>
<td>4.</td>
<td>Ionic brand Tablet upto 9” without Sim</td>
<td>China</td>
<td>45</td>
</tr>
<tr>
<td>5.</td>
<td>Ionic brand Tablet upto 10” with Sim</td>
<td>China</td>
<td>54</td>
</tr>
<tr>
<td>6.</td>
<td>Ionic brand Tablet upto 10” without Sim</td>
<td>China</td>
<td>48</td>
</tr>
</tbody>
</table>

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 work sheets 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 Razwan Bashir Kalair)
Deputy Director

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/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 through E.mail 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 WeBHO system.
8. Notice Board.
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 Stainless Steel Cutlery Set.

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 Stainless Steel Cutlery Set falling under PCT headings 8215.2000 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 Stainless Steel Cutlery Set are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Stainless Steel Cutlery Set</td>
<td>China</td>
<td>5.30</td>
</tr>
</tbody>
</table>

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 Rashid Kalair)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi.
2. Director, Customs Valuation, Custom House, Karachi.
3. Additional/Deputy 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.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/136/2017-VII

Reference
Values/
VDB
155


The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi
/(Appraiser/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/
Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Printers

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 Printers falling under PCT heading 8443.3210, 8443.3220, 8443.3230 & 8443.3290 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 Printers are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F U.S./Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Canon brand Printer Model G-1000</td>
<td>All origin</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>Canon brand Printer Model G-2000</td>
<td>All origin</td>
<td>120</td>
</tr>
<tr>
<td>3</td>
<td>Canon brand Printer Model G-3000</td>
<td>All origin</td>
<td>140</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference guidance only and final assessment may 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.

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. Riaz-ul-Bashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/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 through E-mail 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.
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi /
/(Appraisal/ Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Printers

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 Printers falling under
PCT heading 8443.3210, 8443.3220, 8443.3230 & 8443.3290 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 Printers are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>HP Printer LaserJet Pro 160 MFP M127FN model No. C2181A</td>
<td>All origin</td>
<td>153</td>
</tr>
<tr>
<td>2</td>
<td>HP Printer LaserJet Pro M706N model No. B6802A</td>
<td>All origin</td>
<td>786</td>
</tr>
<tr>
<td>3</td>
<td>HP Printer 80A Black LaserJet model No. CF280A</td>
<td>All origin</td>
<td>89</td>
</tr>
<tr>
<td>4</td>
<td>HP Printer LaserJet Pro 160 MFP M125A model No. C2172A</td>
<td>All origin</td>
<td>123</td>
</tr>
</tbody>
</table>

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 Rashid) 
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector, Customs North, Central & South (Appraisal/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 through E.mail 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. VDR Section for uploading in the WeBOC System
8. Notice Board.
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi
(/Appraisal /Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Citric Acid.

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 Citric Acid falling under PCT headings 2918.1400 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 Citric Acid are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value C&amp;F</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Citric Acid Monohydrate</td>
<td>China</td>
<td>2918.1400</td>
<td>US$ 0.70/kg</td>
</tr>
<tr>
<td>02</td>
<td>Citric Acid Monohydrate</td>
<td>China</td>
<td>2918.1400</td>
<td>US$ 1.00/kg</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along with substantiating evidence record for reconsideration/review.

6. VDB No.95/2016 dated, 25-11-2016 is amended accordingly.

(Ch. Rizwan Bashir Kalair)  
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail 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
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 value for PU Soles for Soles

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 PU Soles for Shoes falling under PCT heading 6406.2090 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 PU Soles for Soles are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/KG</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>PU Soles for Shoes</td>
<td>China</td>
<td>US$ 1.95/kg</td>
</tr>
</tbody>
</table>

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 grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
9. Director General, Customs Valuation, Custom House, Karachi
10. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
11. Director, Customs Valuation, Custom House, Karachi
12. Additional Directors Valuation, Custom House, Karachi
13. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through Email with request for forward this information to all stakeholders including relevant Associations.
14. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
15. VR Section for uploading in the WeBOC System.
The Collectors of Customs
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/((Appraisement / Preventive), Lahore/ Sambrini (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference value for Suction Connecting Tube.

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 Suction Connecting Tube falling under H.S. headings 9018.3990, 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 Suction Connecting Tube are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pe</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Suction Connecting Tube (1/4&quot;2.5M)</td>
<td>China</td>
<td>0.31</td>
</tr>
<tr>
<td>2.</td>
<td>Suction Connecting Tube (1/4&quot;3M)</td>
<td>China</td>
<td>0.42</td>
</tr>
</tbody>
</table>

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 grievances, the importer can file a request to the Directorate General along with substantiating evidence/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 Directors Valuation, Custom House, Karachi.
5. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-mail with request for 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.
The Collectors of Customs,
Model: Customs Collectories, 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 value for Foley Balloon Catheter, 2way.

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 Foley Balloon Catheter, 2way falling under PCT headings 9018.3990 and 9018.9090 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 Foley Balloon Catheter, 2way are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Foley Balloon Catheter, 2way</td>
<td>China</td>
<td>0.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Taiwan</td>
<td>0.70</td>
</tr>
</tbody>
</table>

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 collectories 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 grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collectors Customs North, Central & South (Appraisement/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Directors Valuation, Custom House, Karachi.
5. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-mail with request for 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.
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 value for Stomach Tube.

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 Stomach Tube falling under PCT headings 9018.3990, 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
Stomach Tube are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Stomach Tube</td>
<td>China</td>
<td>0.10</td>
</tr>
</tbody>
</table>

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 collectortates 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 grievances, the importer can file a request to the Directorate General along
with substantiating evidence/record for reconsideration/review.

Ch. Riazwan Bashir Kakair
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 Directors Valuation, Custom House, Karachi.
5. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi,
   Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-
   mail with request for forward this information to all stakeholders including relevant Associations.
7. VR Section for uploading in the WeBOC System.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/130/2017

The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
/Appraiser (Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
/Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference value for Nelaton Tube.

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 Nelaton Tube falling under PCT headings 9018.3990 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 Nelaton Tube
are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nelaton Tube</td>
<td>China</td>
<td>0.17</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along
with substantiating evidence/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 (Appraiser/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Directors Valuation, Custom House, Karachi.
5. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi,
   Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-
   mail with request for 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.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/38/2016-1/05 Dated: January 13th, 2017

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ (Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Butter.

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 Butter falling under PCT headings 0405.1000 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 Butter are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Pce</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Lurpak Butter Salted</td>
<td>Denmark</td>
<td>4.26</td>
</tr>
<tr>
<td>2.</td>
<td>Lurpak Butter Unsalted</td>
<td>Denmark</td>
<td>4.18</td>
</tr>
<tr>
<td>3.</td>
<td>Lurpak Organic Butter Salted</td>
<td>Denmark</td>
<td>5.17</td>
</tr>
<tr>
<td>4.</td>
<td>Emborg Butter Salted</td>
<td>E.U</td>
<td>3.58</td>
</tr>
<tr>
<td>5.</td>
<td>Emborg Butter Unsalted</td>
<td>E.U</td>
<td>4.09</td>
</tr>
<tr>
<td>6.</td>
<td>Kerry Gold Butter Unsalted</td>
<td>Ireland</td>
<td>3.20</td>
</tr>
<tr>
<td>9.</td>
<td>Indulge Butter</td>
<td>France</td>
<td>3.43</td>
</tr>
<tr>
<td>10.</td>
<td>Familia Butter</td>
<td>Turkey</td>
<td>2.89</td>
</tr>
<tr>
<td>11.</td>
<td>Anchor Butter</td>
<td>Netherland</td>
<td>3.51</td>
</tr>
<tr>
<td>12.</td>
<td>Almarai Butter</td>
<td>Saudi Arabia</td>
<td>4.22</td>
</tr>
<tr>
<td>13.</td>
<td>Al-Rawabi Butter</td>
<td>Saudi Arabia</td>
<td>4.44</td>
</tr>
<tr>
<td>14.</td>
<td>Other Brands</td>
<td>All origin</td>
<td>4.00</td>
</tr>
</tbody>
</table>

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 Rais Mir Kalair)
Deputy Director (HQ)
**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL CUSTOMS VALUATION**  
**CUSTOM HOUSE KARACHI**

No. Misc/75/2016-I \[106\]  
Dated: January 13th, 2017

The Collectors of Customs,
Model Customs Collectorates, 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 Betty Crocker Cake.**

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 Betty Crocker Cake falling under PCT headings 1905.9000, 2106.9090 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 Betty Crocker Cake are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Betty Crocker Butter Chocolate Super Moist</td>
<td>All origin</td>
<td>1.60</td>
</tr>
<tr>
<td>2.</td>
<td>Betty Crocker Super Moist Cake Mix Dark Chocolate</td>
<td>All origin</td>
<td>1.60</td>
</tr>
<tr>
<td>3.</td>
<td>Betty Crocker Super Moist Cake Mix French Vanilla</td>
<td>All origin</td>
<td>1.60</td>
</tr>
<tr>
<td>4.</td>
<td>Betty Crocker Super Moist Cake Mix Red Velvet</td>
<td>All origin</td>
<td>1.60</td>
</tr>
<tr>
<td>5.</td>
<td>Betty Crocker Devil's Food Super Moist</td>
<td>All origin</td>
<td>1.60</td>
</tr>
<tr>
<td>6.</td>
<td>Betty Crocker Rich &amp; Creamy Triple Chocolate Fudge Chip Frosting</td>
<td>All origin</td>
<td>1.85</td>
</tr>
<tr>
<td>7.</td>
<td>Betty Crocker Whipped Milk Chocolate Frosting</td>
<td>All origin</td>
<td>1.45</td>
</tr>
<tr>
<td>8.</td>
<td>Betty Crocker Super Moist Cake Mix Milk Chocolate</td>
<td>All origin</td>
<td>1.60</td>
</tr>
<tr>
<td>9.</td>
<td>Betty Crocker Peanut Butter Cookie Mix</td>
<td>All origin</td>
<td>2.90</td>
</tr>
<tr>
<td>10.</td>
<td>Betty Crocker Super Moist Brownie Cookie Mix</td>
<td>All origin</td>
<td>2.35</td>
</tr>
<tr>
<td>11.</td>
<td>Betty Crocker Wild Blueberry Muffin Mix</td>
<td>All origin</td>
<td>2.35</td>
</tr>
<tr>
<td>12.</td>
<td>Betty Crocker Creamy Lemon Frosting</td>
<td>All origin</td>
<td>1.60</td>
</tr>
<tr>
<td>13.</td>
<td>Betty Crocker Whipped Butter Cream Frosting</td>
<td>All origin</td>
<td>2.40</td>
</tr>
<tr>
<td>14.</td>
<td>Betty Crocker Super Moist Cake Mix Butter Chocolate</td>
<td>All origin</td>
<td>1.80</td>
</tr>
</tbody>
</table>
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 (Appraisal/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 (through E-mail) 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
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Gum Rosin WW Grade

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 Gum Rosin WW Grade, falling under PCT headings 3806.1010 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 Gum Rosin www grade are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>Proposed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Gum Rosin WW Grade</td>
<td>China</td>
<td>USS 2.00/kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Indonesia</td>
<td>USS 1.40/kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Vietnam</td>
<td>USS 1.34/kg</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Nausheen Riaz Khan)
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 Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chamber of Commerce and Industry Karachi.Lahore,Peshawar,Rawalpindi, Islamabad, Gujranwala,Quetta,Sialkot,Guijan,Hyderabad, Multan,Faisalabad & Gilgit through E-mail 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
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
(/Appraiser / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Glass Frit.

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 Glass Frit, falling under PCT headings 3207.4010 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 Glass Frit are
as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>Proposed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Glass Frit</td>
<td>China</td>
<td>USS 0.465/kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Spain, Italy</td>
<td>Euro 0.6225/kg</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along with
substantiating evidence/record for reconsideration/review.

(Nausheen Riaz Khan)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/Enforcement)
3. Director, Customs Valuation, Custom House, Karachi
4. Additional Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad,
   Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail 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 WBOC System
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/Ref 155/2016-11

Dated: 20-01-2017

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ 
(Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad 
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Basket made of Cane.

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 Basket made of Cane falling under PCT headings 4602.9000 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 
inquires 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 Basket made 
of Cane are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Basket made of Cane</td>
<td>China</td>
<td>1.80</td>
</tr>
</tbody>
</table>

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 ensuring 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.

(Nausheen Riaz Khan) 
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 (through 
E-mail) 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
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 Glassine Paper in sheet.

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 Glassine Paper in sheet falling under PCT headings 4806.4010 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 Glassine Paper in sheet are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Glassine Paper in sheet</td>
<td>China</td>
<td>0.85</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Nausheen Riaz Khan)
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 (through E-mail) 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/157/2016
Dated: January 24, 2017.

Reference Values/ VDB 169

The Collectors of Customs,

Model Customs Collectories, Appraisement (East/West)/Port Qasim/Preventive, Karachi /
(Appraisement / Preventive), Lahore / Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar / Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for LG brand Tablet.

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 LG brand Tablet
falling under PCT heading 8471.3010 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 LG brand Tablet are as follows:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/Pc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>LG brand Tablet upto 7&quot; with sim</td>
<td>China</td>
<td>42</td>
</tr>
<tr>
<td>2</td>
<td>LG brand Tablet upto 7&quot; without sim</td>
<td>China</td>
<td>37</td>
</tr>
<tr>
<td>3</td>
<td>LG brand Tablet upto 9&quot; with sim</td>
<td>China</td>
<td>52</td>
</tr>
<tr>
<td>4</td>
<td>LG brand Tablet upto 9&quot; without sim</td>
<td>China</td>
<td>45</td>
</tr>
<tr>
<td>5</td>
<td>LG brand Tablet upto 10&quot; with sim</td>
<td>China</td>
<td>64</td>
</tr>
<tr>
<td>6</td>
<td>LG brand Tablet upto 10&quot; without sim</td>
<td>China</td>
<td>55</td>
</tr>
</tbody>
</table>

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 collectories 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.

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad,
   Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the
   request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System
10. Notice Board.

(Ch Rizwan Baig Kalair)
Deputy Director (HQ)
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
/(Appraiser/Preventive), Lahore/Sambrial(Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Energy Drink
(Code Red Brand)

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 Carbonated Energy Drink (Code Red Brand) falling under PCT headings
2202.1010 are being assessed at different values and certain transactions are on very low side.

1. 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 Carbonated
Energy Drink (Code Red Brand) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Liter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Carbonated Energy Drink (Code Red Brand)</td>
<td>Saudi Arabia</td>
<td>0.85</td>
</tr>
</tbody>
</table>

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 item. 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.

(Signed)
Ch. Rizwan Bashir Khalair
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/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 (through
E-mail) 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
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi
/ Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Instant Water Gas Heater.

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 Instant Water Gas Heater falling under PCT heading 8419.1100 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 Instant Water Gas Heater are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/Litre</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Instant Gas Water Heater</td>
<td>China</td>
<td>3.50</td>
</tr>
<tr>
<td></td>
<td>Super Asia and NASGAS Brand</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Instant Gas Water Heater</td>
<td>China</td>
<td>2.75</td>
</tr>
<tr>
<td></td>
<td>Low End Brand</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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-Ushtar Kalair)
Deputy Director(HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement)
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
   Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBEOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/159/2017-VII

Dated: January 26, 2017

The Collectors of Customs,

Model Customs Collectorates, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
( Appraisal / Preventive), Lahore/ Sambrial/ Sialkot/ Faisalabad/ Multan/ Islamabad /Hyderabad/ Quetta/
Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Cameras.

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 Cameras falling under PCT heading 8525.8040 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 Cameras are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F U:S/P:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Canon brand Camera EOS6D</td>
<td>Japan</td>
<td>US$ 300</td>
</tr>
<tr>
<td>2</td>
<td>Canon brand Camera EOS70D</td>
<td>Japan</td>
<td>US$ 230</td>
</tr>
<tr>
<td>3</td>
<td>Nikon brand Camera D5500</td>
<td>Japan</td>
<td>US$ 175</td>
</tr>
<tr>
<td>4</td>
<td>Canon brand Camera EOS750D</td>
<td>Japan</td>
<td>US$ 165</td>
</tr>
<tr>
<td>5</td>
<td>Canon brand Camera 3Dx Body</td>
<td>Japan</td>
<td>US$ 1481</td>
</tr>
<tr>
<td>6</td>
<td>Canon brand Camera EOS 80P Body</td>
<td>Japan</td>
<td>US$ 427</td>
</tr>
<tr>
<td>7</td>
<td>Canon brand Camera EOS 70P Body</td>
<td>Thailand</td>
<td>US$ 355</td>
</tr>
<tr>
<td>8</td>
<td>Canon brand Camera EOS5100D</td>
<td>Japan</td>
<td>US$ 184</td>
</tr>
<tr>
<td>9</td>
<td>Nikon D 700 kit 18-105mm</td>
<td>Japan</td>
<td>US$ 296</td>
</tr>
<tr>
<td>10</td>
<td>Nikon 5300 18-140mm</td>
<td>Japan</td>
<td>US$ 300</td>
</tr>
</tbody>
</table>

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 (Appraisal/Enforcement)
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi.
6. Additional/Deputy Directors Valuation, Custom House, Karachi
  Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
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 PVC Door/Floor Mat.

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 PVC Door/Floor Mat Falling under PCT headings 3918.1000 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 PVC Door/Floor Mat are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value C&amp;F USS/ kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>PVC Door/Floor Mat</td>
<td>China</td>
<td>3918.1000</td>
<td>USD 0.90 /kg</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along with substantiating evidence/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 Directors Valuation, Custom House, Karachi
5. FPCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail 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 WeBDOC System
No.DG/VDB/REF/128/2017-II

The Collectors of Customs,
Model Customs Collectates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/(Appraisement /Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /
Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Gentamycin Injection.
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 Gentamycin Injection 80MG 2 ML Falling under PCT headings 3004.2000 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 Gentamycin
Injection 80MG 2 ML are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Gentamycin Injection 80MG 2 ML</td>
<td>China</td>
<td>3004.2000</td>
<td>USS 5.25/kg</td>
</tr>
</tbody>
</table>

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 Collectors 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 grievances, the importer can file a request to the Directorate General along with
substantiating evidence/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 General of Post Clearance Audit Islamabad.
4. Director General of Intelligence & Investigation Islamabad.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chamber of Commerce and Industry Karachi,Lahore,Peshawar,Rawalpindi, Islamabad, Gujranwala,
   Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this
   information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WadOC System.
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 PVC Toilet Seat Cover.

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 PVC Toilet Seat Cover falling under PCT headings 3922.2000 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 PVC Toilet Seat Cover are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>PVC Toilet Seat Cover</td>
<td>China</td>
<td>3922.2000</td>
<td>US$ 2.96/kg</td>
</tr>
</tbody>
</table>

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 Collectories 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 grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Signed) 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 General of Post Clearance Audit Islamabad.
4. Director General of Intelligence & Investigation Islamabad.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional Directors Valuation, Custom House, Karachi
7. FFCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/163/2017/1276


The Collectors of Customs,
Model Customs Collectories, 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 Virtual Reality Glass / Box 2.0.

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 Virtual Reality Glass / Box 2.0 falling under PCT heading 8521.90.90 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 Virtual Reality Glass / Box 2.0 are as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Virtual Reality Glass / Box 2.0</td>
<td>China</td>
<td>4.50</td>
</tr>
</tbody>
</table>

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 Iftar Kalai)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
   Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI


The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore ( Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan, Exports (Karachi/Port Qasim).

Subject: Development of Valuation Database; Reference value for Glass Mosaic Tiles

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 Glass Mosaic Tiles falling under PCT heading 7016.1000 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 Glass Mosaic Tiles are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ KG</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Glass Mosaic Tiles</td>
<td>China</td>
<td>US$ 2.90/kg</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Ch. Rizwana 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 Directors Valuation, Custom House, Karachi.
5. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-mail with request for 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.
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 Plug Wrap Paper.

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 Plug Wrap Paper falling under PCT headings 4813.2000 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 Plug Wrap Paper are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USD/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Plug Wrap Paper</td>
<td>Indonesia</td>
<td>1.85</td>
</tr>
</tbody>
</table>

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.

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 Baqir 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 (through E-mail) 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/Ref/ 165 / 2017-III

Dated: 03-02-2017

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
//(Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
//Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Non Cellular Rubber Sheet.

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 Non Cellular Rubber Sheet falling under PCT headings 4008.2190 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 Non Cellular
Rubber Sheet are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Non Cellular Rubber Sheet</td>
<td>China</td>
<td>0.80</td>
</tr>
</tbody>
</table>

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.

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 Yousafzai Kulair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/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 through
   E-mail 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. VIT Section for uploading in the WeBOC System
8. Notice Board.
Government of Pakistan
Directorate General Customs Valuation
Custom House Karachi

No. Misc/25/2016-1X / 293

The Collectors of Customs,
Model Customs Collectorates, 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 Feeding Tube.

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 Feeding Tube falling under PCT headings 9018.3990, 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 Feeding
Tube are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/PC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Feeding Tube</td>
<td>China</td>
<td>0.06</td>
</tr>
</tbody>
</table>

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 grievances, the importer can file a request to the Directorate General along
with substantiating evidence/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 General of Post Clearance, Audit, Islamabad
4. Director General of Intelligence & Investigation, Audit, Islamabad
5. Director, Customs Valuation, Custom House, Karachi
6. Additional Directors Valuation, Custom House, Karachi.
7. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi,
   Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-
mall with request for forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeDOC System.
The Collectors of Customs,
Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/( Appraiser / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Yankaure Handle/Tube.

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 Yankaure Handle/Tube falling under PCT headings 9018.9090, 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 Yankaure Handle/Tube are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/PC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Yankaure Handle/Tube</td>
<td>China</td>
<td>0.17</td>
</tr>
</tbody>
</table>

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 grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Ch. Rizwan Hashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/Enforcement)
3. Director General of Post Clearance, Audit, Islamabad
4. Director General of Intelligence & Investigation, Audit, Islamabad
5. Director, Customs Valuation, Custom House, Karachi
6. Additional Directors Valuation, Custom House, Karachi.
7. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-mail with request for forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi (Appraiser/Preventive) Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for “Adidas Brand”

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 “Adidas Brand” falling under PCT headings 6103.4900, 6105.1000, 6105.1000, 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 “Adidas Brand” as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>H.S. Code</th>
<th>Price in U.S.D</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Gents Track Suit (All Types)</td>
<td>All Origin</td>
<td>6103.4900</td>
<td>32/ Per PC</td>
</tr>
<tr>
<td>2</td>
<td>Men / Women T. Shirts (All Types)</td>
<td>All Origin</td>
<td>6105.1000</td>
<td>12/ Per PC</td>
</tr>
<tr>
<td>3</td>
<td>Men / Women Shirts (All Types)</td>
<td>All Origin</td>
<td>6105.1000</td>
<td>12/ Per PC</td>
</tr>
<tr>
<td>4</td>
<td>Men / Women Trouser (All Types)</td>
<td>All Origin</td>
<td>6105.1000</td>
<td>26/ Per PC</td>
</tr>
</tbody>
</table>

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.

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 (Appraiser/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
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/Preventive/Preventive) Lahore/Sambrail/Sialkot/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for “Mora Brand” Blankets Different Types

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 “Mora Brand” Blankets Different Types falling under PCT headings 6301.4000, 6301.9000 are being assessed at different values and certain transactions are on very low side.

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 “Mora Brand” Blankets Different Types as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Size</th>
<th>H.S. Code</th>
<th>Origin</th>
<th>Customs Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Double Bed Blankets</td>
<td>(i) 220 X 240 CM</td>
<td>6301.4000</td>
<td>All Origin</td>
<td>USD 50/Pc</td>
</tr>
<tr>
<td></td>
<td>(All Types)</td>
<td>(ii) 260 X 240 CM</td>
<td>6301.9000</td>
<td>All Origin</td>
<td>USD 28/Pc</td>
</tr>
<tr>
<td>2</td>
<td>Single Bed Blankets</td>
<td>(i) 160 X 220 CM</td>
<td>6301.4000</td>
<td>All Origin</td>
<td>USD 13/Pc</td>
</tr>
<tr>
<td></td>
<td>(All Types)</td>
<td>(ii) 90 X 110 CM</td>
<td>6301.9000</td>
<td>All Origin</td>
<td></td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/guidance only and final assessment may 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 ensuring 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.

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, Gujar, 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
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/(Appraisement / Preventive), Lahore/ Sambrid/ Sialkot/Faisalabad/Multan/Islamabad/
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Terpinol Medical use (MU).

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 Terpinol Medical use (MU) Falling under PCT headings 2906.1910 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 Terpinol Medical use (MU) are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Terpinol Medical use (MU)</td>
<td>China</td>
<td>2906.1910</td>
<td>US 2.23/kg</td>
</tr>
</tbody>
</table>

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 grievances, the importer can file a request to the Directorate General along with
substantiating evidence/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 General of Post Clearance Audit Islamabad
4. Director General of Intelligence & Investigation Islamabad
5. Director, Customs Valuation, Custom House, Karachi
6. Additional Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad,
   Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to
   forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. WBOC Section for uploading in the WBOC System
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 Road Safety Products made of
Plastic (Plastic Cat eye, Reflector, Safety Cone, Warning Signals, ETC).

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 Road Safety Products made of Plastic (Plastic Cat eye, Reflector, Safety Cone, Warning Signals,
ETC. Falling under PCT headings 3926.9099 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 Road Safety
Products made of Plastic (Plastic Cat eye, Reflector, Safety Cone, Warning Signals, ETC.
are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of Goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Customs Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Road Safety Products made of Plastic (Plastic Cat eye, Reflector, Safety Cone, Warning Signals, ETC.)</td>
<td>China</td>
<td>3926.9099</td>
<td>US 2.96 /kg</td>
</tr>
</tbody>
</table>

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 grievances, the importer can file a request to the Directorate General along with
substantiating evidence/record for reconsideration/review.

(Signature)

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 General of Post Clearance Audit Islamabad
4. Director General of Intelligence & Investigation Islamabad
5. Director, Customs Valuation, Custom House, Karachi
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/Ref/173/2017-III 350
Dated: 11-02-2017

The Collectors of Customs,
Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
(Appraiser/Predictive), Lahore/ Sambrial (Sidkot)/Faisalabad/Multan/Islamabad/
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Butyl Rubber
(X_Butyl RB 301).

This Directorate General has initiated an exercise to develop database values for different items
within 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 Butyl Rubber (X_Butyl RB 301) falling under PCT headings 40/02.3100 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 Butyl
Rubber (X_Butyl RB 301) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/ Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Butyl Rubber (X_Butyl RB 301)</td>
<td>Singapore</td>
<td>1.75</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Belgium</td>
<td>1.80</td>
</tr>
</tbody>
</table>

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 Hyder Ali Kalir)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/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 (through
E-mail) 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
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
****

No.DG/VDB/REF/150/2017

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 Rectal Tube.

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 Rectal Tube falling under PCT headings 9018.9090/9018.9090, 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 Rectal Tube are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/PC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Rectal Tube</td>
<td>China</td>
<td>0.08</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along with substantiating evidence/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 General of Post Clearance, Audit, Islamabad
4. Director General of Intelligence & Investigation, Audit, Islamabad
5. Director, Customs Valuation, Custom House, Karachi
6. Additional Directors Valuation, Custom House, Karachi.
7. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-mail with request for forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/171/2017

The Collectors of Customs,

Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
Apraisal / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for 3 way stopcock without Tube and 3 way stopcock with 10cm Tube.

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 3 way stopcock without Tube and 3 way stopcock with 10cm Tube falling under PCT headings 9018.3900/9018.9090, 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 3 way stopcock without Tube and 3 way stopcock with 10cm Tube are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/PC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>3 way stopcock without Tube</td>
<td>China</td>
<td>0.13</td>
</tr>
<tr>
<td>2.</td>
<td>3 way stopcock with 10cm Tube</td>
<td>China</td>
<td>0.15</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Ch. Rizwan, Iqbal Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement)
3. Director General of Post Clearance, Audit, Islamabad
4. Director General of Intelligence & Investigation, Audit, Islamabad
5. Director, Customs Valuation, Custom House, Karachi
6. Additional Directors Valuation, Custom House, Karachi.
7. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-mail with request for forward this information to all stakeholders including relevant Associations.
8. Database Master EPIC, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
The Collector of Customs,
Model Customs Collectorate, Appraisal/Port Qasim/Preventive, Karachi/Preventive, Lahore/Sambrial/Sialkot/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for “Silk Fabric (Boski)”

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 “Silk Fabric (Boski)” falling under PCT headings 5002.9000 is 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 “Silk Fabric (Boski)” as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>H.S. Code</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$</th>
<th>Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Silk Fabric (Boski)</td>
<td>5002.9000</td>
<td>All Origin</td>
<td>51.66</td>
<td></td>
</tr>
</tbody>
</table>

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.

5. In case of any grievances, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

Note: This value is valid for 90 days from date of issuance.

Ch. Rizwan Rashid Kallar
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement)
3. Director General of Post Clearance Audit, Islamabad.
4. Director General of Intelligence & Investigation Audit, Islamabad.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. 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.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
The Collectors of Customs,

Model Customs Collectorates, 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 Cloth Hangers
Made of PVC

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 subject goods falling under PCT headings 3926.9999 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 market surveys. This office, therefore, has found that the customs values of Cloth Hangers
made of PVC are as follows:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Values (C&amp;F) US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Cloth Hangers made of PVC</td>
<td>China</td>
<td>2.58</td>
</tr>
</tbody>
</table>

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), Islamabad/
   Lahore/ Karachi.
3. Director General, Post Clearance Audit (PCA), Custom House, Karachi.
4. Director General, Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi,
   Islamabad, Gujranwala, Quetta, Sialkot, Gujar, Hyderabad, Multan, Faisalabad & Gilgit (through
   E-mail) with the request to forward this information to all stakeholders including relevant
   Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System
10. Notice Board
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
(Appraisal/Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: **Low end brands Wrist Watches: Development of Valuation Database Values**

This Directorate General is populating Valuation 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 Low end brands Wrist Watches falling under PCT heading 9102.1900 and 9102.2900, 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 VDB values of Low end brands Wrist Watches are as follows:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description of goods</th>
<th>Specifications</th>
<th>Origin</th>
<th>PCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Wrist Watches (Low end brands)</td>
<td>Metal Body with Artificial Leather Strap</td>
<td>China</td>
<td>9102.1900 9102.2900</td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td>Metal Body with Metal Chain</td>
<td></td>
<td>9102.1900.1100 9102.2900.1100</td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td>Plastic Body/Chain</td>
<td></td>
<td>9102.1900.1300 9102.2900.1300</td>
</tr>
</tbody>
</table>

Note: Above values are not applicable on known brands like Casio, Citizen, Roamer, Alba, Seiko, Omax, Onyx, Westar, Favour Luba, Rolex, Rado, Calvin Klein (C.K), Tissot, Titan Raymond Weil, Swatch, Tahlieur, Carrier, Baunce & Mercier (B&M), Sonex, Longines, Forever21, Prestige, etc.

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.
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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad
4. Director General Transit Trade, Custom House, Karachi
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar,
   Rawalpindi, Islamabad, Gjiranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan,
   Faisalabad & Gilgit through Email with the request to forward this information to all
   stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House,
   Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/204/2017-II

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/(Appraisement / Preventive), Lahore/ Sambral/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).


Subject: Values for Carburetor Cleaner : Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Carburetor Cleaner falling under PCT heading 3402.2000 are being assessed at different values and certain transactions are at 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 VDB values of Carburetor Cleaner are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F USS/kg</th>
</tr>
</thead>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kolair)
Deputy Director (HQ)

Copy to
11. Director General, Customs Valuation, Custom House, Karachi
12. Chief Collector Customs North, Central & South (Appraisement/Enforcement/Central/North)Karachi/Lahore/Islamabad
13. Director General Post Clearance Audit, Islamabad
15. Director, Customs Valuation, Custom House, Karachi
16. Additional/Deputy Directors Valuation, Custom House, Karachi
17. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant associations.
18. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
19. VR Section for uploading in the WeBOC System.
20. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/205/2017-II

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/Exports(Karachi/Port Qasim).

Subject: Values for Fentacare/Arquad (Di-Alkyl Di-Methyl Ammonium Chloride): Development of Valuation Database Values

This Directorate General is populating Valuation 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 Fentacare/Arquad (Di-Alkyl Di-Methyl Ammonium Chloride) falling under PCT heading 3402.9000 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 VDB values of Fentacare/Arquad (Di-Alkyl Di-Methyl Ammonium Chloride) are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F USD/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fentacare/Arquad (Di-Alkyl Di-Methyl Ammonium Chloride)</td>
<td>China</td>
<td>3402.9000</td>
<td>3402.9000.1000</td>
<td>2.50</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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, Collector may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
11. Director General, Customs Valuation, Custom House, Karachi
12. Chief Collector Customs North, Central & South (Appraisement/Enforcement/Central/North) Karachi/Lahore/Islamabad
13. Director General Post Clearance Audit, Islamabad.
15. Director, Customs Valuation, Custom House, Karachi
16. Additional/Deputy Directors Valuation, Custom House, Karachi
17. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
18. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
19. VR Section for uploading in the WeBOC System.
20. Notice Board.
GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI


The Collectors of Customs,
Model Customs Collectories, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ 
Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta/ Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Hair Soft Gel Oil Capsule : Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Hair Soft Gel Oil Capsule falling under PCT heading 3304.9990 are being assessed at different values and certain transactions are at 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 VDB values of Hair Soft Gel Oil Capsule are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F (US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Hair Soft Gel Oil Capsule</td>
<td>China</td>
<td>3304.9990</td>
<td>3304.9990.1000</td>
<td>10.63</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared customs values for imported goods. The database values can also be used as a means of performing cross checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the goods for further examination and assessment.

4. The clearance collectors 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, may forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North) Karachi/Lahore/Islamabad.  
3. Director General Post Clearance Audit, Islamabad.  
4. Director General Transit Trade, Custom House, Karachi.  
5. Director, Customs Valuation, Custom House, Karachi.  
6. Additional/Deputy Directors Valuation, Custom House, Karachi.  
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.  
9. VR Section for uploading in the WeBOC System.  
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/176/2017

The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
/(Appraiser/ Preventive), Lahore/ Sambrtal (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Branded Wrist Watches: Development of Valuation Database Values

This Directorate General is populating Valuation 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 Branded Wrist Watches, falling under PCT heading 9101.1900, 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 VDB values of Branded Wrist Watches are as follows:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Rado</td>
<td>R12413493</td>
<td>Original Gold Dial Watch</td>
<td>9101.1900.1000</td>
<td>Switzerland</td>
<td>357.87</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Raymond Weil</td>
<td>2827-PCS-20001-Wheel Dial Gold PVD Plated Stainless Steel Case Black Leather</td>
<td>9101.1900</td>
<td>9101.1900.1100</td>
<td>Switzerland</td>
<td>1128.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Branded Wrist Watches</td>
<td>7745-TIC-95609-Automatic Chronograph Day Date Titanium Case Brown Leather</td>
<td>9101.1900</td>
<td>9101.1900.1200</td>
<td>Switzerland</td>
<td>2488.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>5388-SLS-97081 Watch: Quartz Mother of Pearl Diamond Bezel</td>
<td>9101.1900</td>
<td>9101.1900.1300</td>
<td>Switzerland</td>
<td>742.00</td>
<td></td>
</tr>
</tbody>
</table>
3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.
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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation
Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or
the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with
detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are
accordingly considered.

(Ch Rizwan Eshir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South
   (Appraisal/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar,
   Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan,
   Faisalabad & Gilgit through Email with the request to forward this information to all
   stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House,
   Karachi
9. VR Section for uploading in the WeBOC System...
10. Notice Board.
The Collectors of Customs,
Model Customs Collectories, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/ Appraisement / Preventive), Lahore/ Sambril (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Sports Leather Shoes Low-end-brand : Development of Valuation Database
Values.

This Directorate General is populating Valuation 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 Sports Leather Shoes Low-end-brand falling under PCT
heading 6403.1900 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 VDB
values of Sports Leather Shoes Low-end-brand are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/Pair</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sports Leather Shoes Low-end-brand</td>
<td>China</td>
<td>6403.1900</td>
<td>6403.1900.1000</td>
<td>12.50</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along
with other risk tools to assess potential risk regarding the truth or accuracy of the declared
Customs value for imported goods. The database values can also be used as a means of
performing cross-checks in order to target those importations which are likely to contain a
potential risk and, from that starting point, select the import declarations for further examination
and assessment.

4. The clearance collectories 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the
Valuation Database values, or further fine-tuning in specifications, and ensuing values is
required, the Collector, or the stakeholder, as the case may be, forward a reference to Director
Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South
   (Appraisal/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,  
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/  
(Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad  
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Plastic Shoes Low end Brand: Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Plastic Shoes Low end Brand falling under PCT heading 6802.2100 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 VDB values of Plastic Shoes Low end Brand are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value US$/Kg</th>
<th>C&amp;F</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Children Plastic Shoes All Sizes (Low end Brand)</td>
<td>China</td>
<td>6402.9900</td>
<td>6402.9900.1000</td>
<td>0.85</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Boys / Girls Plastic Shoes Size 36 to 40 (Low end Brand)</td>
<td></td>
<td>6402.9900</td>
<td>6402.9900.1100</td>
<td>1.20</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ladies / Gents Plastic Shoes Size 39 to 45 (Low end Brand)</td>
<td></td>
<td>6402.9900</td>
<td>6402.9900.1200</td>
<td>1.50</td>
<td></td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/199/2017-V


The Collectors of Customs,
Model Customs Collectories, Appraiser's (East/West)/Port Qasim/Preventive, Karachi/
( Appraiser / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta/ Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Marble Slabs simply cut or sawn, with a flat or even Surface: Development
of Valuation Database Values.

This Directorate General is populating Valuation 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 Marble Slabs simply cut or sawn, with a flat or even
Surface falling under PCT heading 6802.2100 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 VDB
values of Marble Slabs simply cut or sawn, with a flat or even Surface are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Marble Slabs simply cut or sawn, with a flat or even Surface</td>
<td>China/India</td>
<td>6802.2100</td>
<td>6802.2100.1000</td>
<td>0.25</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along
with other risk tools to assess potential risk regarding the truth or accuracy of the declared
Customs value for imported goods. The database values can also be used as a means of
performing cross-checks in order to target those importations which are likely to contain a
potential risk and, from that starting point, select the import declarations for further examination
and assessment.

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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the
Valuation Database values, or further fine-tuning in specifications, and ensuing values is
required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad
4. Director General Transit Trade, Custom House, Karachi
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
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/Exports(Karachi/Port Qasim).

Subject: Values for Granite Slabs worked beyond simply cut or sawn, with a flat or even Surface: Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Granite Slabs worked beyond simply cut or sawn, with a flat or even Surface falling under PCT heading 6802.9300 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 VDB values of Granite Slabs worked beyond simply cut or sawn, with a flat or even Surface are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Granite Slabs worked beyond simply cut or sawn, with a flat or even Surface</td>
<td>China</td>
<td>6802.9300</td>
<td>6802.9300.1000</td>
<td>0.40</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kafair)
Deputy Director (HQ)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement /Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
Subject: Values for Washing Machine Parts; Development of Valuation Database Values

This Directorate General has initiated an exercise to develop database values for different items where 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 Washing Machine Parts falling under PCT heading 8450.9000 are being assessed at different values and certain transactions are on the 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 Washing Machine Parts are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for WeBOC</th>
<th>Origin</th>
<th>Customs Value US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Plastic Pulsator/ Drain Pump/ Spinning Drum/ Base Plate/ Twin Tub/ Electric Cable Gasket/ Spin Tub/ Captive Washer/ Combi Nut/Door Glass</td>
<td>8450.9010</td>
<td>8450.9010.1000</td>
<td>China</td>
<td>3.50</td>
</tr>
<tr>
<td>2</td>
<td>Drain Valve Assembly</td>
<td>8450.9010</td>
<td>8450.9010.1100</td>
<td>China</td>
<td>35.00</td>
</tr>
<tr>
<td>3</td>
<td>Plastic Inlet Hose</td>
<td>8450.9010</td>
<td>8450.9010.1200</td>
<td>China</td>
<td>8.50</td>
</tr>
<tr>
<td>4</td>
<td>Assy Printed Circuit Board parts</td>
<td>8450.9010.1300</td>
<td>8450.9010.1400</td>
<td>China</td>
<td>15.00</td>
</tr>
<tr>
<td>5</td>
<td>Suspension Rod Complete</td>
<td>8450.9010.1500</td>
<td>8450.9010.1600</td>
<td>China</td>
<td>25.00</td>
</tr>
<tr>
<td>6</td>
<td>Control Penal System/Pully /V-Belt</td>
<td>8450.9010.1500</td>
<td>8450.9010.1600</td>
<td>China</td>
<td>18.00</td>
</tr>
</tbody>
</table>

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 collectors 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.

6. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collectorate for the stakeholders may, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs,

Model Customs Collectorate; Appraisal (East/West)/Port Qasim/Preventive, Karachi/
(Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Vascular/Display Chiller; Development of Valuation Database Values

This Directorate General is populating Valuation 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 Values for Vascular/Display Chiller falling under PCT heading 8418.5000 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 VDB values of Values for
Vascular/Display Chiller are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/litre</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Vascular/Display Chiller</td>
<td>8418.5000</td>
<td>8418 5000.1000</td>
<td>China</td>
<td>1.50</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with
other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for
imported goods. The database values can also be used as a means of performing cross-checks in order to
target those importations which are likely to contain a potential risk and, from that starting point, select
the import declarations for further examination and assessment.

4. The clearance collectornates 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation
Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or
the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with
detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments
are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South
3. Appraisal/Enforcement (Central/North) Karachi/Lahore/Islamabad
4. Director General Post Clearance Audit, Islamabad.
5. Director General Transit Trade, Custom House, Karachi.
6. Director, Customs Valuation, Custom House, Karachi
7. Additional/Deputy Directors Valuation, Custom House, Karachi
8. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad,
  Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the
  request to forward this information to all stakeholders including relevant Associations.
9. Database Section File, Directorate General of Customs Valuation, Custom House, Karachi
10. Notice Board.
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/Exports(Karachi/Port Qasim).

Subject: Values for Ladies Under Garment Brassiers; Development of Valuation Database Values

This Directorate General is populating Valuation 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 Ladies Under Garment Brassiers falling under PCT heading 6212.1000 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 VDB values of Ladies Under Garment Brassiers are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$()/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Ladies Under Garment Brassiers</td>
<td>China</td>
<td>6212.1000</td>
<td>6212.1000.1000</td>
<td>10.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hong Kong / Thailand</td>
<td>6212.1000</td>
<td>6212.1000.1100</td>
<td>14.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>U.A.E. / Turkey / India / Sri Lanka</td>
<td>6212.1000</td>
<td>6212.1000.1200</td>
<td>18.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>U.K. / Europe</td>
<td>6212.1000</td>
<td>6212.1000.1300</td>
<td>22.00</td>
</tr>
</tbody>
</table>

Note:
- In case higher declared values, the declared values shall be accepted under section 25(1) of Customs Act, 1969.
- Other high end brands of subject goods like Victoria Secrets, Triumph etc. are not covered in the instant VDB letter no. 203 dated 28.02.2017 as import data shows even higher declarations than mentioned above.

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as
The case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through Email with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VT Section for uploading in the WeBOC System.
10. Notice Board.
This Directorate General is populating Valuation 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 Welding Wire falling under PCT heading 8311.3000 & 8311.9000 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 VDB values of Welding Wire are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$./Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Welding Wire ER70S-6</td>
<td>China</td>
<td>8311.3000 &amp; 8311.9000</td>
<td>8311.3000.1000 &amp; 8311.9000.1000</td>
<td>0.92</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectornates 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collectorate or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/213/2017-V1


The Collectors of Customs,

Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/ (Appraisement / Preventive), Lahore / Sambridal (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Soldering wire; Development of Valuation Database Values

This Directorate General is populating Valuation 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 Soldering wire falling
under PCT heading 8311.3000 & 8311.9000 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 VDB values of Soldering wire are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Soldering Wire containing tin content up to 20%</td>
<td>China</td>
<td>8311.3000</td>
<td>8311.3000.1000</td>
<td>4.30</td>
</tr>
</tbody>
</table>
| 2.     | Soldering Wire containing tin content more than 20%
        and less than 60%                           |        | 8311.9000         | 8311.9000.1000          | 6.30                     |
| 3.     | Soldering Wire containing more than 60% tin content |        |                   |                         | 12.00                    |

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess
potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be
used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and,
from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectornates 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or
further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be,
forward a reference to Director Customs Valuation, along with detailed justifications and worksheets substantiating evidences /
record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector, Customs Valuation North, Central & South (Appraisement/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors, Customs Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry, Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this
information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
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/Exports(Karachi/Port Qasim).

Subject: Values for Shaving Razors & Blades: Development of Valuation Database Values

This Directorate General is populating Valuation 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 Shaving Razors & Blades falling under PCT heading 8212.1000, 8212.2000 & 8212.9000 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 VDB values of Shaving Razors & Blades are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Disposable Razors (Plastic body)</td>
<td></td>
<td>8212.1000, 8212.2000</td>
<td>8212.1000.1000</td>
<td>0.07/Pc</td>
</tr>
<tr>
<td>2.</td>
<td>Cartridge Razors (Plastic or metal body with replaceable cartridge)</td>
<td></td>
<td>8212.1000, 8212.2000</td>
<td>8212.1000.1000</td>
<td>0.25/Pc</td>
</tr>
<tr>
<td>3.</td>
<td>Straight Razors or cut throat razor with replaceable blades</td>
<td>China</td>
<td>8212.1000, 8212.2000</td>
<td>8212.1000.1000</td>
<td>0.28/Pc</td>
</tr>
<tr>
<td>4.</td>
<td>Disposable Straight Razor with Permanent Blade</td>
<td></td>
<td>8212.1000, 8212.2000</td>
<td>8212.1000.1000</td>
<td>0.10/Pc</td>
</tr>
<tr>
<td>5.</td>
<td>Razors parts including cartridges only, safety razor handles without cartridge or blades</td>
<td></td>
<td>8212.9000, 8212.2000</td>
<td>8212.9000.1000</td>
<td>9.00/Kg</td>
</tr>
<tr>
<td>6.</td>
<td>Stainless Steel Shaving Blades only</td>
<td></td>
<td>8212.2000</td>
<td>8212.2000.1000</td>
<td>0.015/Pc</td>
</tr>
</tbody>
</table>

Note: The above values are for low end brands and do not cover the products of the following brands:
Gillette, Harry, Schick, Venus, Detroit, Parker, Lancet advance, Gibson butterfly, Merkur, futer, Bic corporation.

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.
If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database or further fine-tuning in specifications, and ensuing values is required, the Collector or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WebDOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi
(Appraiser/Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan/Exports (Karachi/Port Qasim).

Subject: Values for Facial Machine (2 in 1 therapy Needle-free Mesotherapy anti-wrinkle Skin
Tighten Spa Machine); Development of Valuation Database Values

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 Facial Machine (2 in 1 therapy Needle-free Mesotherapy anti-wrinkle Skin Tighten Spa
Machine) falling under PCT heading 8516.7990 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 Facial
Machine (2 in 1 therapy Needle-free Mesotherapy anti-wrinkle Skin Tighten Spa Machine) are as
follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for WeBOC</th>
<th>Origin</th>
<th>Customs Value US$/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Facial Machine (2 in 1 therapy Needle-free Mesotherapy anti-wrinkle Skin Tighten Spa Machine)</td>
<td>8516.7990</td>
<td>8516.7990.1000</td>
<td>China</td>
<td>108</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with
substantiating evidences/record for reconsideration/review.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
(/Appraisement /Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar / Gwadar / Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Facial Mug 750W: Development of Valuation Database Values

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 Facial Mug 750W falling under PCT heading 8516.7990 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 Facial Mug
750W are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for WeBOC</th>
<th>Origin</th>
<th>Customs Value USS/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Facial Mug 750W</td>
<td>8516.7990</td>
<td>8516.7990.1000</td>
<td>China</td>
<td>5.60</td>
</tr>
</tbody>
</table>

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.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
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2. Chief Collector Customs North, Central & South
   (Appraisal/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
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9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorate, Appraiser East/West/Port Qasim/Preventive Karachi/
(Appraiser / Preventive), Lahore / Sambrail (Sialkot) / Faisalabad / Multan / Islamabad
/ Hyderabad / Quetta / Peshawar / Gwadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim).

Subject: Values for Garment Steamer 650Watt; Development of Valuation Database Values

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 Garment Steamer 650Watt falling under PCT heading 8516.7990 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 Garment Steamer 650Watt are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for WeBOC</th>
<th>Origin</th>
<th>Customs Value USS/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Garment Steamer 650Watt</td>
<td>8516.7990</td>
<td>8516.7990.1000</td>
<td>China</td>
<td>50</td>
</tr>
</tbody>
</table>

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.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review,
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WebOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
(/Appraisement /Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Electric Soup Kettle 800W; Development of Valuation Database Values

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 Electric Soup Kettle 800W falling under PCT heading 8516.7990 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 Soup Kettle 800W are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed for WeBOC</th>
<th>PCT</th>
<th>Origin</th>
<th>Customs Value US$/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Electric Soup Kettle 800W</td>
<td>8516.7990</td>
<td>8516.7990.1000</td>
<td>China</td>
<td>50</td>
<td></td>
</tr>
</tbody>
</table>

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.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
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2. Chief Collector Customs North, Central & South
   (Appraisement/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
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9. VR Section for uploading in the WeBOC System.
10. Notice Board.
**GOVERNMENT OF PAKISTAN**
**DIRECTORATE GENERAL CUSTOMS VALUATION**
**CUSTOM HOUSE KARACHI**

No. DG/VDB/REF/207/2017


The Collectors of Customs,
Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/ (Appraiser / Preventive), Lahore/ Samial (Sialkot)/Faisalabad/Multan-Islamabad /Hyderabad/Quetta / Peshawar/Gwadar/Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: **Values for STD/LED Heat Gun (1800 watts); Development of Valuation Database Values**

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 STD/LED Heat Gun (1800 watts) falling under PCT heading 8516.7990 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 STD/LED Heat Gun (1800 watts) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for WeBOC</th>
<th>PCT</th>
<th>Origin</th>
<th>Customs Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>STD/LED Heat Gun (1800 watts)</td>
<td>8516.7990</td>
<td>8516.7990.1000</td>
<td>China</td>
<td>25</td>
<td></td>
</tr>
</tbody>
</table>

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.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectories, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
(/ Appraisement / Preventive), Lahore Sambrail (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Pasta Cooker 8 Litre; Development of Valuation Database Values

This Directorate General has initiated an exercise to develop database values for different items
in which 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 Pasta Cooker 8 Litre falling under PCT heading 8516.7990 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 Pasta Cooker 8
Litres are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for WeBOC</th>
<th>Origin</th>
<th>Customs Value US$/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Pasta Cooker 8 Litre</td>
<td>8516.7990</td>
<td>8516.7990.1400</td>
<td>China</td>
<td>42</td>
</tr>
</tbody>
</table>

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.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

****

No. DG/VDB/REF/207/2017


The Collectors of Customs,
Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
/(Appraiser / Preventive), Lahore/ Samnabat (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: **Values for Waffle Maker (1KW); Development of Valuation Database Values**

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 Waffle Maker (1KW) falling under PCT heading 8516.7990 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 Waffle Maker (1KW) are as follows:

<table>
<thead>
<tr>
<th>S. No</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for WeBOC</th>
<th>PCT</th>
<th>Origin</th>
<th>Customs Value US$/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Waffle Maker (1KW)</td>
<td>8516.7990</td>
<td>8516.7990.1000</td>
<td>5</td>
<td>China</td>
<td>6</td>
</tr>
</tbody>
</table>

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.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South
   (Appraisal/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad,
   Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through Email with the
   request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
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/Exports/Karachi/Port Qasim).

Subject: Values for Cotton Candy Machine 950 W; Development of Valuation Database Values

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 Cotton Candy Machine 950 W falling under PCT heading 8516.7990 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 Cotton Candy Machine 950 W are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for WeBOC</th>
<th>Origin</th>
<th>Customs Value US$/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cotton Candy Machine 950 W</td>
<td>8516.7990</td>
<td>8516.7990.1000</td>
<td>China</td>
<td>190</td>
</tr>
</tbody>
</table>

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 collectornates 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.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/ (Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Bakery Food Warmer (upto 2.62KW); Development of Valuation Database
Values

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 Bakery Food Warmer (upto 2.62KW) falling under PCT heading 8516.7990 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 Bakery Food
Warmer (upto 2.62KW) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for WeBOC</th>
<th>Origin</th>
<th>Customs Value US$/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bakery Food Warmer (upto 2.62KW)</td>
<td>8516.7990</td>
<td>8516.7990,1000</td>
<td>China</td>
<td>250</td>
</tr>
</tbody>
</table>

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.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South
   (Appraisement/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
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/Exports(Karachi/Port Qasim).

Subject: Values for Beauty Equipment (Panasonic Steamer Nano Care Pink EH-SA95-P);
Development of Valuation Database Values

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 Beauty Equipment (Panasonic Steamer Nano Care Pink EH-SA95-P) falling under PCT
heading 8516.7990 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 Beauty
Equipment (Panasonic Steamer Nano Care Pink EH-SA95-P) are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed PCT for WBOC</th>
<th>Origin</th>
<th>Customs Value US$/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Beauty Equipment (Panasonic Steamer Nano Care Pink EH-SA95-P)</td>
<td>8516.7990</td>
<td>8516.7990.1000</td>
<td>China</td>
<td>300</td>
</tr>
</tbody>
</table>

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.
5. If the clearance Collectorate or any trader/importer/stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences/record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South
   (Appraiser/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad
4. Director General Transit Trade, Custom House, Karachi
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad,
   Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through Email with the
   request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ (Appraisement / Preventive), Lahore/ Samrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: **Values for Hand Blender 650W; Development of Valuation Database Values**

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 Hand Blender 650W falling under PCT heading 8516.7990 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 Hand Blender 650 are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed for WeBOC</th>
<th>PCT Value</th>
<th>Origin</th>
<th>Customs Value US$/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Hand Blender 650W</td>
<td>8516.7990</td>
<td>8516.7990.1000</td>
<td></td>
<td>China</td>
<td>5.67</td>
</tr>
</tbody>
</table>

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 collectorgates 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.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta / Peshavar/Gwadar/Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Derma Wand Oxygenating Skin Care System 3 Watt (400g): Development of Valuation Database Values

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 Derma Wand Oxygenating Skin Care System 3 Watt (400g) falling under PCT heading 8516.7990 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 Derma Wand Oxygenating Skin Care System 3 Watt (400g) are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of goods</th>
<th>PCT Heading</th>
<th>Proposed for WeBOC</th>
<th>PCT</th>
<th>Origin</th>
<th>Customs Value</th>
<th>US$/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Derma Wand Oxygenating Skin Care System 3 Watt (400g)</td>
<td>8516.7990</td>
<td>8516.7990,1000</td>
<td>5</td>
<td>China</td>
<td>12.6</td>
<td></td>
</tr>
</tbody>
</table>

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.
5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/203/2017

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi / (Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/Gwadar/Gilgit-Baltistan/Exports (Karachi/Port Qasim).

Subject: Values for Tags/Badges/Patches made of (Artificial leather); Development of Valuation Database Values

This Directorate General is populating Valuation 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 Tags/Badges/Patches made of (Artificial leather) falling under PCT heading 4203.4000 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 VDB values of Tags/Badges/Patches made of (Artificial leather) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F USD/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Tags/Badges/Patches made of (Artificial leather)</td>
<td>China</td>
<td>4203.4000</td>
<td>4203.4000.1000</td>
<td>3.50</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector, Customs North, Central & South (Appraisal/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi.
6. Additional/Deputy Directors Valuation, Custom House, Karachi.
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
No.DG/VDB/REF/202/2017

The Collectors of Customs,

Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/ Appraisement / Preventive, Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Printed Decorative Papers; Development of Valuation Database Values

This Directorate General is populating Valuation 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 Printed Decorative Papers falling under PCT heading 4811.9000 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 VDB values of Printed Decorative Papers are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F USS/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Printed Decorative Papers</td>
<td>China</td>
<td>4811.9000</td>
<td>4811.9000.1000</td>
<td>2.60</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/ North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through Email with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
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/Exports(Karachi/Port Qasim).

Subject: Cocoa Paste : Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Cocoa Paste falling under PCT heading 1803.1000 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 VDB values of Cocoa Paste are
as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Cocoa Paste/Mass</td>
<td>China</td>
<td>1803.1000</td>
<td>1803.1000.1000</td>
<td>7.80</td>
</tr>
<tr>
<td>2.</td>
<td>Cocoa Paste /Mass</td>
<td>Ghana</td>
<td>1803.1000</td>
<td>1803.1000.1000</td>
<td>5.50</td>
</tr>
<tr>
<td>3.</td>
<td>Cocoa Paste</td>
<td>Singapore</td>
<td>1803.1000</td>
<td>1803.1000.1000</td>
<td>8.70</td>
</tr>
<tr>
<td>4.</td>
<td>Cocoa Paste</td>
<td>France/</td>
<td>1803.1000</td>
<td>1803.1000.1000</td>
<td>8.70</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with
other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for
imported goods. The database values can also be used as a means of performing cross-checks in order to
target those importations which are likely to contain a potential risk and, from that starting point, select
the import declarations for further examination and assessment.

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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation
Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or
the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with
detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are
accordingly considered.

(Signature)
Ch Rizwah Bashir Kalair
Deputy Director (HQ)

Copy to:
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
(/Appraiser/Preventive), Lahore/Sambral (Silkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan/Exports (Karachi/Port Qasim).

Subject: **Values Tomatoes Paste : Development of Valuation Database Values.**

This Directorate General is populating Valuation 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 Tomatoes Paste falling under PCT heading 2002.90.10 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 VDB values of Tomatoes Paste are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F USD/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Tomatoes Paste</td>
<td>All Origin</td>
<td>2002.90.10</td>
<td>2002.90.10.1000</td>
<td>1.50</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(C) Rizwan Bashir Kakair
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/216/2017-II
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi
(/Appraiser /Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).


Subject: Values for Sodium Tripolyphosphate Tech. Grade; Development of Valuation Database Values:

This Directorate General is populating Valuation 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 Sodium Tripolyphosphate Tech. Grade falling under PCT heading 2835.3100 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 market surveys. This office, therefore, has found that the VDB values of Sodium Tripolyphosphate Tech. Grade are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sodium Tripolyphosphate Tech. Grade</td>
<td>China</td>
<td>2835.3100</td>
<td>2835.3100.1000</td>
<td>USD 0.83/kg</td>
</tr>
</tbody>
</table>

3. Valuation database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectors 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

Ch Rizwan, Bashir Kalair
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through Email with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta /Peshawar/ Gwadar/Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Tallow : Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Tallow falling under PCT heading 1502.1000 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 VDB values of Tallow are as
follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$ /kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tallow</td>
<td>India</td>
<td>1502.1000</td>
<td>1502.1000.1000</td>
<td>0.60</td>
</tr>
<tr>
<td>2</td>
<td>Tallow</td>
<td>Australia</td>
<td>1502.1000</td>
<td>1502.1000.1100</td>
<td>0.65</td>
</tr>
<tr>
<td>3</td>
<td>Tallow</td>
<td>Newzeland</td>
<td>1502.1000</td>
<td>1502.1000.1200</td>
<td>0.65</td>
</tr>
<tr>
<td>4</td>
<td>Tallow</td>
<td>Jordan</td>
<td>1502.1000</td>
<td>1502.1000.1300</td>
<td>0.62</td>
</tr>
<tr>
<td>5</td>
<td>Tallow</td>
<td>Kuwait</td>
<td>1502.1000</td>
<td>1502.1000.1400</td>
<td>0.62</td>
</tr>
<tr>
<td>6</td>
<td>Tallow</td>
<td>U.A.E</td>
<td>1502.1000</td>
<td>1502.1000.1500</td>
<td>0.62</td>
</tr>
<tr>
<td>7</td>
<td>Tallow</td>
<td>Saudi Arabia</td>
<td>1502.1000</td>
<td>1502.1000.1600</td>
<td>0.62</td>
</tr>
<tr>
<td>8</td>
<td>Tallow</td>
<td>Thailand</td>
<td>1502.1000</td>
<td>1502.1000.1700</td>
<td>0.63</td>
</tr>
<tr>
<td>9</td>
<td>Tallow</td>
<td>Lebanon</td>
<td>1502.1000</td>
<td>1502.1000.1800</td>
<td>0.65</td>
</tr>
<tr>
<td>10</td>
<td>Tallow</td>
<td>Turkey</td>
<td>1502.1000</td>
<td>1502.1000.1900</td>
<td>0.70</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with
other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for
imported goods. The database values can also be used as a means of performing cross-checks in order to
target those importations which are likely to contain a potential risk and, from that starting point, select
the import declarations for further examination and assessment.
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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Roshir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through Email with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
No.DG/VDB/REF/217/2017-II
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/Exports(Karachi/Port Qasim).

Subject: Values for Ibuprofen: Development of Valuation Database Values:

This Directorate General is populating Valuation 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 Ibuprofen falling under PCT heading 2916.3910 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 VDB values of Ibuprofen are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Ibuprofen</td>
<td>All origin</td>
<td>2916.3910</td>
<td>2916.3910.1000</td>
<td>US$ 11.50/kg</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectors 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values are required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

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/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi.
6. Additional/Deputy Directors Valuation, Custom House, Karachi.
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VT Section for uploading in the WeBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/218/2017-11

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
(Appraisement / Preventive), Lahore / Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar / Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Cefixime Trihydrate Compacted USP Pharma. Grade: Development of Valuation Database Values:

This Directorate General is populating Valuation 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 Cefixime Trihydrate Compacted USP Pharma. Grade falling under PCT heading 2941.9060 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 VDB values of Cefixime Trihydrate Compacted USP Pharma. Grade are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$ /kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Cefixime Trihydrate Compacted USP Pharma. Grade</td>
<td>All origin</td>
<td>2941.9060</td>
<td>2941.9060.1000</td>
<td>USD 193/kg (BY Air)</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(CH Rizwan Bashir Khalir)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector, Customs North, Central & South (Appraisement/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi.
6. Additional/Deputy Directors Valuation, Custom House, Karachi.
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
**GOVERNMENT OF PAKISTAN**
**DIRECTORATE GENERAL CUSTOMS VALUATION**
**CUSTOM HOUSE KARACHI**

No.DG/VDB/REF/219/2017-II


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/Exports(Karachi/Port Qasim).

Subject: **Values for Sodium Carboxyl Methyl Cellulose (CMC): Development of Valuation Database Values:**

This Directorate General is populating Valuation 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 Sodium Carboxyl Methyl Cellulose (CMC) falling under PCT heading 3912.3100 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 VDB values of Sodium Carboxyl Methyl Cellulose (CMC) are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sodium Carboxyl Methyl Cellulose (CMC)</td>
<td>China/Turkey</td>
<td>3912.3100</td>
<td>3912.3100.1000</td>
<td>US$ 3.80/kg</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value of imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectornates 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi.
6. Additional/Deputy Directors Valuation, Custom House, Karachi.
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
No.DG/VDB/REF/219/2017-II

The Collectors of Customs,
Model Customs Collectorate,: Appraisal (East/West)/Port Qasim/Preventive, Karachi /
(Appraisal/Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/Gwadar/Gilgit-Baltistan/Exports(Karachi/Port Qasim).
Subject: Values for Sodium Alginate Pharma./Textile Grade; Development of Valuation Database
Values:

This Directorate General is populating Valuation 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 Sodium
Sodium Alginate Pharma./Textile Grade falling under PCT heading 3913.1000 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 VDB values of Sodium Alginate
Pharma./Textile Grades are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBoc</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sodium Alginate Pharma. Grade</td>
<td>China/Turkey</td>
<td>3913.1000</td>
<td>3913.1000.1000</td>
<td>US$ 13.00/kg</td>
</tr>
<tr>
<td>2.</td>
<td>Sodium Alginate Textile Grade</td>
<td></td>
<td>3913.1000.1100</td>
<td></td>
<td>US$ 7.00/kg</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools
to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database
values can also be used as a means of performing cross-checks in order to target those importations which are likely to
contain a potential risk and, from that starting point, select the import declarations for further examination and
assessment.

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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database
values, or further fine-tuning in specifications, and ensuing values is required, the Collectorate, or the stakeholder, as the
case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets,
substantiating evidences / record so that requisite adjustments are accordingly considered.


Ch Rizwan Bashir Kalair
Deputy Director (HQ)


Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement/Central/North/Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. PPOI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot,
   Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including
   relevant Assessors.
9. WK Section for uploading in the WeBoc System
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/221/2017-II
The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
(Preventive), Lahore/Sambrial/ Faisalabad/ Multan/Islamabad /Hyderabad/Quetta/
Peshawar/ Gwadar/ Gilgit-Baltistan/Exposrts(Karachi/Port Qasim).

Subject: Values for Sodium Formaldehyde Sulphoxylate Chips Form: Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Sodium Formaldehyde Sulphoxylate Chips Form falling under PCT heading 2831.9010 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 VDB values of Sodium Formaldehyde Sulphoxylate Chips Form are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sodium Formaldehyde Sulphoxylate Chips Form</td>
<td>India</td>
<td>2831.9010</td>
<td>2831.9010.1000</td>
<td>1.525/8/kg</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Hussain Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs, North, Central & South (Appraisement/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala,
Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/223/2017-II

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi /
( Appraisal / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Acetic Acid and Glacial Acetic Acid: Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Acetic Acid and Glacial Acetic Acid falling under PCT heading 2915.2100 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 VDB values of Acetic Acid and Glacial Acetic Acid are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F U.S$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Acetic Acid</td>
<td>China/Saudi Arabia/</td>
<td>2915.2100</td>
<td>2915.2100.1000</td>
<td>US$ 0.37/kg</td>
</tr>
<tr>
<td>2.</td>
<td>Glacial Acetic Acid</td>
<td>Taiwan</td>
<td>2915.2100</td>
<td>2915.2100.1100</td>
<td>US$ 0.50/kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Korea</td>
<td>2915.2100</td>
<td>2915.2100.1200</td>
<td>US$ 0.54/kg</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectors 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collectorate, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bakhir Kalair)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi.
6. Additional/Deputy Directors Valuation, Custom House, Karachi.
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gajju, Hyderabad, Multan, Faisalabad & Gilgit through Email with the request to forward this information to all stakeholders including relevant Associations.
8. Directorate Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. DG/VDB/REF/222/2017-II
The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
( Appraisement / Preventive), Lahore/ Samrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan/Exports (Karachi/Port Qasim).

Subject: Values for Penterythritol 98% min.; Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Penterythritol 98% min. falling under PCT heading 2905.4200 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 VDB values of Penterythritol 98% min are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Penterythritol 98% min.</td>
<td>China/Taiwan</td>
<td>2905.4200</td>
<td>2905.4200.1000</td>
<td>1.425</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Iqbal-Khalid)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi.
6. Additional/Deputy Directors Valuation, Custom House, Karachi.
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through Email with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Section for uploading in the WeBOC System.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/225/2017-II

Dated: 06-03-2017

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi
Appraisal / Preventive, Lahore/ Sambranial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar / Gwadar / Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Ortho Xylene 99%: Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Ortho Xylene 99% falling under PCT heading 2902.4100 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 VDB values of Ortho Xylene 99% are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Ortho Xylene 99%</td>
<td>India</td>
<td>2902.4100</td>
<td>2902.4100.1000</td>
<td>US$ 0.82/kg</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.

5. If the clearance Collectorate or any trader / importers / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Ashish Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Director General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
No. Misc/78/2016-I/07

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/\(\text{Appraisal / Preventive}\), Lahore/Sambril (Sialkot)/Faisalabad/Multan/Islamabad/
Hyderabad/Quetta/Peshawar/Gwadar/Gilgit-Baltistan/Exports(Karachi/Port Qasim).


Subject: **Ice Cream : Development of Valuation Database Values.**

This Directorate General is populating Valuation 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 Ice Cream falling under PCT heading 2105.0000 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 VDB values of Ice Cream are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>C&amp;F Value C/¥ US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Haagen Daz Ice Cream</td>
<td>All origin</td>
<td>2105.0000</td>
<td>2105.0000,0.0000</td>
<td>5.00</td>
</tr>
<tr>
<td>2.</td>
<td>London Dairy Ice Cream</td>
<td>All origin</td>
<td>2105.0000</td>
<td>2105.0000.1100</td>
<td>4.90</td>
</tr>
<tr>
<td>3.</td>
<td>Moven Pick Ice Cream</td>
<td>All origin</td>
<td>2105.0000</td>
<td>2105.0000.1200</td>
<td>10.00</td>
</tr>
<tr>
<td>4.</td>
<td>Baslin Robbins Ice Cream</td>
<td>All origin</td>
<td>2105.0000</td>
<td>2105.0000.1300</td>
<td>5.10</td>
</tr>
<tr>
<td>5.</td>
<td>Ben &amp; Jerry Ice Cream</td>
<td>All origin</td>
<td>2105.0000</td>
<td>2105.0000.1400</td>
<td>5.00</td>
</tr>
<tr>
<td>6.</td>
<td>Assorted Impulse Ice Cream</td>
<td>All origin</td>
<td>2105.0000</td>
<td>2105.0000.1500</td>
<td>4.50</td>
</tr>
<tr>
<td>7.</td>
<td>Other Brand</td>
<td>All origin</td>
<td>2105.0000</td>
<td>2105.0000.1500</td>
<td>5.50</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch. Rizwan Hashir Kalair)
Deputy Director (HQ)
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/226/2017-II

The Collectors of Customs,
Model Customs Collectarates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/
Peshawar/Gwadar/Gilgit-Balistan/Exports(Karachi/Port Qasim).

Subject: Values for Phthalic Anhydride : Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Phthalic Anhydride falling under PCT heading 2917.3500 are being assessed at different values and certain transactions are on very low side.

1. 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 VDB values of Phthalic Anhydride are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Phthalic Anhydride</td>
<td>Korea</td>
<td>2917.3500</td>
<td>2917.3500.1000</td>
<td>US$ 0.84/kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Russian Federation</td>
<td>2917.3500</td>
<td>2917.3500.1100</td>
<td>US$ 0.81/kg</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectarates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuring values are required, Collectarate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. If the clearance Collectarate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuring values is required, the Collectarate, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Signature)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraiser/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
No.DG/VDB/REP/227/2017-II

The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/(Appraisement/ Preventive), Lahore/ Sambral (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Adipic Acid:Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Adipic Acid falling under PCT heading 2917.1200 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 VDB values of Adipic Acid are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C &amp; F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Adipic Acid</td>
<td>China</td>
<td>2917.1200</td>
<td>2917.1200.1000</td>
<td>US$ 1.06/kg</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectors 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bakhir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement/Central/ North) Karachi/ Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujran, Hyderabad, Multan, Faisalabad & Gilgit through email with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/228/2017-II
Dated: 06-03-2017

The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Pretoria, Karachi/ (Appraiser/Preventive), Lahore/ Samrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports (Karachi/Port Qasim).

Subject: Values for Industrial Nitrocellulose Binder Cellulose: Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Industrial Nitrocellulose Binder Cellulose falling under PCT heading 3912.2020 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 VDB values of Industrial Nitrocellulose Binder Cellulose are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Industrial Nitrocellulose Binder Cellulose</td>
<td>All origin</td>
<td>3912.2020</td>
<td>3912.2020.1000</td>
<td>USD 2.80/kg</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Signature)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collectors, Customs North/Central/South (Appraiser/Enforcement/Central/North), Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad
4. Director General Transit Trade, Custom House, Karachi
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors, Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South
   (Appraisal/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
No. DG/VDB/REF/229/2017-II

The Collectors of Customs,

Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi / (Appraisal / Preventive), Lahore/ Samrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Polycarbonate Resin : Development of Valuation Database Values.

This Directorate General is populating Valuation 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 Industrial Polycarbonate Resin falling under PCT heading 3907.4000 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 VDB values of Polycarbonate Resin are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$ /kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Polycarbonate Resin</td>
<td>China</td>
<td>3907.4000</td>
<td>3907.4000.1000</td>
<td>US$ 2.35/kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Taiwan</td>
<td>3907.4000</td>
<td>3907.4000.1100</td>
<td>US$ 3.06/kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Saudi Arabia</td>
<td>3907.4000</td>
<td>3907.4000.1200</td>
<td>US$ 2.10/kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Korea</td>
<td>3907.4000</td>
<td>3907.4000.1300</td>
<td>US$ 3.15/kg</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectors 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, will forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Cdr Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi.
6. Additional/Deputy Director Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorate, Appraiser (East/West)/Port Qasim/Preventive, Karachi/
(/Appraiser /Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Different kinds of Massager: Development of Valuation Database Values

This Directorate General is populating Valuation 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 different kinds of Massager Machines, falling under PCT heading 9019.1000, 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 VDB values of Different kinds of Massager are as follows:-

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for Weboc</th>
<th>Customs Value C&amp;F USS/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>U-Divine 3D Massage Chair (OSIM brand)</td>
<td>All Origins</td>
<td>9019.1000</td>
<td>9019.1000.1000</td>
<td>16.00</td>
</tr>
<tr>
<td>2.</td>
<td>Massage Chair (OSIM brand)</td>
<td>All Origins</td>
<td>9019.1000</td>
<td>9019.1000.1100</td>
<td>7.05</td>
</tr>
<tr>
<td>3.</td>
<td>Foot Massager (OSIM brand)</td>
<td>All Origins</td>
<td>9019.1000</td>
<td>9019.1000.1200</td>
<td>18.00</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.
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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
// (Appraisement / Preventive), Lahore/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
//Hyderabad/Quetta / Peshawar/ Gwadar/Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Different kinds of Massager: Development of Valuation Database Values

This Directorate General is populating Valuation 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 different kinds of Massager Machines, falling under PCT heading 9019.1000, 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 VDB values of Different kinds of

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description of goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WbDoc</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Massage Chair (Lowend brands)</td>
<td>China</td>
<td>9019.1000</td>
<td>9019.1000.1000</td>
<td>5.00</td>
</tr>
<tr>
<td>2.</td>
<td>Foot Massager (Lowend brands)</td>
<td>China</td>
<td>9019.1000</td>
<td>9019.1000.1100</td>
<td>6.00</td>
</tr>
<tr>
<td>3.</td>
<td>Car/Home Pillow Massager (Lowend brands)</td>
<td>China</td>
<td>9019.1000</td>
<td>9019.1000.1200</td>
<td>4.00</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.
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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Ch Rizwan Bakhir Kalair)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South
   (Appraisement/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi/((Appraisement / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: White Writing Board; Development of Valuation Database Values

This Directorate General is populating Valuation 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 White Writing Board, falling under PCT heading 9610.0000, 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 VDB values of White Writing Board are as follows:

<table>
<thead>
<tr>
<th>Description of goods</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBoc</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>Writing Board</td>
<td>China</td>
<td>9610.0000</td>
<td>9610.0000,1000</td>
<td>2.10</td>
</tr>
<tr>
<td>Other Origins</td>
<td>9610.0000</td>
<td>9610.0000,1100</td>
<td></td>
<td>2.80</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/242/2017

The Collectors of Customs,

Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi
/( Appraiser / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/ Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Sodium Formaldehyde Rangalite; Development of Valuation Database Values

This Directorate General is populating Valuation 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 Sodium Formaldehyde Rangalite falling under PCT heading 2831.9010 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 VDB values of Sodium Formaldehyde Rangalites are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sodium Formaldehyde Rangalite</td>
<td>China/India</td>
<td>2831.9010</td>
<td>2831.9010.1000</td>
<td>1.80</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectornates 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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with
detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Nausheen Riaz Khan)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
The Collectors of Customs,
Model Customs Collectorates, Appraiser (East/West)/Port Qasim/Preventive, Karachi /
( Appraiser / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for PVC Table Cloth; Development of Valuation Database Values

This Directorate General is populating Valuation 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 PVC Table Cloths falling under PCT heading 3918.1000 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 VDB values of PVC Table Cloths are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$ /Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>PVC Table Cloths</td>
<td>All origins</td>
<td>3918.1000</td>
<td>3918.1000.1000</td>
<td>1.80</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

4. The clearance collectornates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuring values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuring values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with
detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Nausheen Riaz Khan)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.
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/Exports(Karachi/Port Qasim).

Subject: **Values for Polyoyle (Polyester Base): Development of Valuation Database Values**

This Directorate General is populating Valuation 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 Polyoyle (Polyester Base) falling under PCT heading 3907.9900 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 VDB values of Polyoyle (Polyester Base) are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>PCT</th>
<th>Proposed PCT for WeBOC</th>
<th>Customs Value C&amp;F US$Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Polyoyle (Polyester Base)</td>
<td>All origins</td>
<td>3907.9900</td>
<td>3907.9900.1000</td>
<td>2.00</td>
</tr>
</tbody>
</table>

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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.

5. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with
detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(Nausheen Riaz Khan)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South
   (Appraisal/Enforcement/Central/North)Karachi/Lahore/Islamabad
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E.mail with the request to forward this information to all stakeholders including relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. V R Section for uploading in the WeBOC System.
10. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/245/2017-VIII

The Collectors of Customs,
Model Customs Collectorate, Appraisement (East/West)/Port Qasim/Preventive, Karachi /
(Appraisement / Preventive), Lahore/ Sambril (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Brake Cable/Clutch Cable/Throttle
Cable/Tachometer Cable/Choke Cable of Motorcycle HS-Code (8714.1020)

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 Brake Cable/Clutch
Cable/Throttle Cable/Tachometer Cable falling under PCT heading 8714.1020 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 Brake Cable/Clutch Cable/Throttle
Cable/Tachometer Cable are as follows:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F USS/Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Brake Cable/Clutch Cable/Throttle Cable/Tachometer Cable/Choke Cable (Non Genuine) of Motorcycle</td>
<td>China</td>
<td>2.00</td>
</tr>
</tbody>
</table>

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 ensuring 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.

(Syed Karyem Adil)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector, Customs North, Central & South (Appraisement/Enforcement/Central/North) Karachi/Lahore/Islamabad
3. Director General, Post Clearance Audit, Islamabad.
4. Director General, Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi.
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/Gawadar/Gilgit-Baltistan, Exports (Karachi/Port Qasim).

Subject: Development of Valuation Database: Reference Values for Bicycle Parts

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 Bicycle Parts falling under PCT headings 8714.9100, 8714.9200, 8714.9600, 8714.9900, 8714.9400, 7315.1120, 8714.9310 are being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examined the clearance data, which shows vast variorum in the declared assessment value of Bicycle Parts. This office, therefore, has found that the customs values of Bicycle Parts are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$ Kilo</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Bicycle frame</td>
<td>China</td>
<td>1.45</td>
</tr>
<tr>
<td>2.</td>
<td>Bicycle rim</td>
<td>China</td>
<td>1.20</td>
</tr>
<tr>
<td>3.</td>
<td>Bicycle chinta fork for front wheel</td>
<td>China</td>
<td>1.15</td>
</tr>
<tr>
<td>4.</td>
<td>Bicycle hub/axle</td>
<td>China</td>
<td>1.32</td>
</tr>
<tr>
<td>5.</td>
<td>Bicycle back carrier</td>
<td>China</td>
<td>1.15</td>
</tr>
<tr>
<td>6.</td>
<td>Bicycle side stand</td>
<td>China</td>
<td>1.15</td>
</tr>
<tr>
<td>7.</td>
<td>Bicycle handle</td>
<td>China</td>
<td>1.43</td>
</tr>
<tr>
<td>8.</td>
<td>Bicycle chain wheel</td>
<td>China</td>
<td>1.22</td>
</tr>
<tr>
<td>9.</td>
<td>Bicycle freewheel/gear</td>
<td>China</td>
<td>1.75</td>
</tr>
<tr>
<td>10.</td>
<td>Bicycle spoke &amp; nipple chromed</td>
<td>China</td>
<td>1.15</td>
</tr>
<tr>
<td>11.</td>
<td>Bicycle chain</td>
<td>China</td>
<td>1.28</td>
</tr>
<tr>
<td>12.</td>
<td>Bicycle handle tee</td>
<td>China</td>
<td>1.28</td>
</tr>
<tr>
<td>13.</td>
<td>Bicycle clutch</td>
<td>China</td>
<td>1.46</td>
</tr>
<tr>
<td>14.</td>
<td>Bicycle seat</td>
<td>China</td>
<td>1.28</td>
</tr>
<tr>
<td>15.</td>
<td>Bicycle brake shoe</td>
<td>China</td>
<td>1.26</td>
</tr>
<tr>
<td>16.</td>
<td>Bicycle brake with cable wire</td>
<td>China</td>
<td>1.49</td>
</tr>
<tr>
<td>17.</td>
<td>Bicycle paddle</td>
<td>China</td>
<td>1.20</td>
</tr>
<tr>
<td>18.</td>
<td>Bicycle handle grip</td>
<td>China</td>
<td>1.20</td>
</tr>
</tbody>
</table>

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 evidence/record for reconsideration/review.

(Syed Kareem Adil)
Deputy Director (Hqrs.)

Copy to
1. Director General, Customs Valuation/Transit Trade/PCA, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/Enforcement/Central/North)
   Karachi/Lahore/Islamabad.
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi,
   Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit (through
   E-mail) with the request to forward this information to all stakeholders including relevant
   Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System
10. Notice Board
The Collectors of Customs,
Model Customs Collectorates, Appraision (East/West)/Port Qasim/Preventive, Karachi/
(Appraision / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan, Exports [Karachi / Port Qasim].

Subject: Development of Valuation Database: Reference Values for Non-Carbonated Energy
Drink Carabao Brand.

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 Non-Carbonated Energy Drink Carabao Brand falling under PCT
headings 2202.9000 are being assessed at different values and certain transactions are on very low
side.

2. This Directorate General, after carefully examined the clearance data, which shows vast
variorum in the declared assessment value of Non-Carbonated Energy Drink Carabao Brand. This
office, therefore, has found that the customs values of Non-Carbonated Energy Drink Carabao Brand
are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Origin</th>
<th>Customs Value C&amp;F US$/Litre</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Non-Carbonated Energy Drink Carabao Brand</td>
<td>Thailand</td>
<td>0.75</td>
</tr>
</tbody>
</table>

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.

(Syed Kareem Adil)
Deputy Director (Hgrs.)

Copy to
1. Director General, Customs Valuation/Transit Trade/PCA, Custom House, Karachi
2. Chief Collector Customs North, Central & South [Appraision/Enforcement
   (Central/North) Karachi /Lahore /Islamabad].
3. Director General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. PFCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi,
   Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit
   (through E-mail) with the request to forward this information to all stakeholders including
   relevant Associations.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System
10. Notice Board
**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL CUSTOMS VALUATION**  
**CUSTOM HOUSE KARACHI**  

C.No.DG/VDB/REF/62/2018-VII/38  
Dated: 04 January, 2018

The Collectors of Customs,
Model Customs Collectornates, Appraiser (East/West)/Port Qasim/Preventive, Karachi/ 
( Appraiser / Preventive), Lahore/ Sambrail (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta / 
Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: **Development of Valuation Database; Reference Values for Telephone sets/PABX.**

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 Telephone sets/PABX falling under PCT heading 8517.1100 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 Telephone sets/PABX are as follows:

<table>
<thead>
<tr>
<th>S. No</th>
<th>Description of goods</th>
<th>PCT Code</th>
<th>Proposed PCT for WeBOC</th>
<th>Origin</th>
<th>Customs Value US$/PC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Telephone Sets without Caller ID/Speaker</td>
<td>8517.1100.1000</td>
<td>China</td>
<td>3.45</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Telephone Sets without Caller ID/Speaker</td>
<td>8517.1100.1100</td>
<td>Far East/ Vietnam/ UAE</td>
<td>4.90</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Telephone Sets without Caller ID/Speaker</td>
<td>8517.1100.1200</td>
<td>Europe/ USA/ Japan</td>
<td>6.40</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Telephone Sets without Caller ID/Speaker</td>
<td>8517.1100.1300</td>
<td>China</td>
<td>4.10</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Telephone Sets without Caller ID/Speaker</td>
<td>8517.1100.1400</td>
<td>Far East/ Vietnam/ UAE</td>
<td>5.80</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Telephone Sets without Caller ID/Speaker</td>
<td>8517.1100.1500</td>
<td>Europe/ USA/ Japan</td>
<td>7.75</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Telephone Sets without Caller ID/Speaker</td>
<td>8517.1100.1600</td>
<td>China</td>
<td>7.25</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Telephone Sets without Caller ID/Speaker</td>
<td>8517.1100.1700</td>
<td>Far East/ Vietnam/ UAE</td>
<td>10.80</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Telephone Sets without Caller ID/Speaker</td>
<td>8517.1100.1800</td>
<td>Europe/ USA/ Japan</td>
<td>13.80</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Description</td>
<td>Code</td>
<td>Region</td>
<td>Price</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>--------------------------------------------</td>
<td>----------</td>
<td>----------------------------</td>
<td>-------</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>PABX (3 Co Line with 8 Extension)</td>
<td>8517.1100.1900</td>
<td>China</td>
<td>39.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>8517.1100.2000</td>
<td>Far East/Vietnam/UAE</td>
<td>48.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>8517.1100.2100</td>
<td>Europe/USA/Japan</td>
<td>64.00</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td></td>
<td>8517.1100.2100</td>
<td>China</td>
<td>44.00</td>
<td></td>
</tr>
<tr>
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<td></td>
<td>8517.1100.2200</td>
<td>Far East/Vietnam/UAE</td>
<td>57.00</td>
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<td></td>
<td></td>
<td>8517.1100.2300</td>
<td>Europe/USA/Japan</td>
<td>83.00</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td></td>
<td>8517.1100.2400</td>
<td>China</td>
<td>78.00</td>
<td></td>
</tr>
<tr>
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<td></td>
<td>8517.1100.2500</td>
<td>Far East/Vietnam/UAE</td>
<td>112.00</td>
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<tr>
<td></td>
<td></td>
<td>8517.1100.2600</td>
<td>Europe/USA/Japan</td>
<td>142.00</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>8517.1100.2700</td>
<td>China</td>
<td>54.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CABINET (16 Extension) PABX EXPENSION</td>
<td>8517.1100.2800</td>
<td>Far East/Vietnam/UAE</td>
<td>78.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>8517.1100.2900</td>
<td>Europe/USA/Japan</td>
<td>118.00</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Steno Set with (CLI)</td>
<td>8517.1100.3000</td>
<td>China</td>
<td>17.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>8517.1100.3100</td>
<td>Far East/Vietnam/UAE</td>
<td>24.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>8517.1100.3200</td>
<td>Europe/USA/Japan</td>
<td>32.00</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Steno Set without (CLI)</td>
<td>8517.1100.3300</td>
<td>China</td>
<td>14.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>8517.1100.3400</td>
<td>Far East/Vietnam/UAE</td>
<td>21.50</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td></td>
<td>8517.1100.3500</td>
<td>Europe/USA/Japan</td>
<td>27.00</td>
<td></td>
</tr>
</tbody>
</table>
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.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Syed Kareem Adil)
Deputy Director (HQ)

Copy to
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/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 through E-mail 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.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/14/2018 -VII

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi
(Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database: Reference Values for Cooking Range Hood/Chimney

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 Cooking Range Hood/Chimney falling under PCT heading 8414.6000 of Europe/USA/Turkey 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 Cooking Range Hood/Chimney are as follows:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Description</th>
<th>Types</th>
<th>PCT Code</th>
<th>Propose PCT for Weboc</th>
<th>Origin</th>
<th>Customs Value USD/piece</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cooking Hood/Range Hood/Chimney</td>
<td>Island Hood (ceiling Mounted)</td>
<td>8414.6000</td>
<td>8414.6000,1300</td>
<td>Europe/Turkey/USA</td>
<td>700</td>
</tr>
<tr>
<td>2</td>
<td>Chimney Hood (wall mounted)</td>
<td>8414.6000</td>
<td></td>
<td>8414.6000,1400</td>
<td></td>
<td>400</td>
</tr>
<tr>
<td>3</td>
<td>Slim Hood</td>
<td>8414.6000</td>
<td></td>
<td>8414.6000,1500</td>
<td></td>
<td>180</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/guidance only and final assessment may 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.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Syed Karam Ali)
Deputy Director (HQ)

Copy to:
1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisal/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 through E-mail with the request to forward this information to all stakeholders including relevant Associations.
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8. Notice Board.
GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.DG/VDB/REF/52/2016-III/85

Dated: January 17, 2018.

The Collectors of Customs,
Model Customs Collectorate, Appraisal (East/West)/Port Qasim/Preventive, Karachi/
/ (Appraisal/Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Databases: Reference Values for Latex Rubber Threads

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 Latex Rubber Threads falling under PCT heading 4007.0010 & 4007.0090 of China origin 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 Latex Rubber Threads are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description of Goods</th>
<th>PCT</th>
<th>Proposed PCT For WEBOC</th>
<th>Origin</th>
<th>Customs Values (C&amp;F) US$/kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Latex Rubber Threads (30 to 44 counts)</td>
<td>4007.0010</td>
<td>4007.0010, 1000</td>
<td></td>
<td>2.55</td>
</tr>
<tr>
<td>02</td>
<td>Latex Rubber Threads (45 to 55 counts)</td>
<td>4007.0010</td>
<td>4007.0010, 1100</td>
<td></td>
<td>2.65</td>
</tr>
<tr>
<td>03</td>
<td>Latex Rubber Threads (56 to 63 counts)</td>
<td>4007.0010</td>
<td>4007.0010, 1200</td>
<td>China</td>
<td>2.70</td>
</tr>
<tr>
<td>04</td>
<td>Latex Rubber Threads (64 to 90 counts)</td>
<td>4007.0010</td>
<td>4007.0010, 1300</td>
<td></td>
<td>3.45</td>
</tr>
</tbody>
</table>

3. These values are, however, for reference/guidance only and final assessment may 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.

5. In case of any grievance, the importer can file a request to the Directorate General along with substantiating evidences/record for reconsideration/review.

(Signed) Deputy Director (Hqrs.)

Copy to:
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2. The Chief Collector Customs North, Central & South (Appraisal/Enforcement)
3. The Director, Customs Valuation, Custom House, Karachi
4. The Additional/Deputy Directors Valuation, Custom House, Karachi
5. The FPCCI Karachi & Chambers of Commerce & Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad & Gilgit through E-Mail with the request to forward this information to all stakeholders including relevant Associations.
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