



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

Determination of Customs Values of Gas Hobs,Stoves, Cooking Range and Parts thereof Under Section 25-A of the Customs Act, 1969.

(VALUATION RULING NO. ¹²⁹⁵ /2018)

No.Misc/05/2012-VI

Dated: April 25, 2018

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Gas Hobs, Stoves, Cooking Range & Parts thereof are determined as follows:

2. **Background of the valuation issue:** The Customs Values of Gas Hobs, Stoves and Parts thereof were determined vide Valuation Ruling No 618/2013 dated 06-12-2013. The Valuation Ruling being quite old needed to be revised in line with the prices prevailing in the international markets. Therefore, this Directorate General initiated an exercise to determine the customs values of afore-mentioned goods under Section 25-A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were held on 22-12-2017 and 16-04-2018. The participants were requested to submit following documents before or during the stakeholders's meetings.

- i) Invoice of Imports made during last three months showing factual value.
- ii) Websites, names and E-mail address of known foreign suppliers / manufacturers of the item in question through which the actual current value could be ascertained.
- iii) Copies of contracts made / LCs opened during the last three months showing the value of items in question.
- iv) Copies of Sales Tax paid invoices issued during last four months (excluding duty and taxes) to substantiate the contentions of the importers.

4. During the meetings, the Importers contended that the custom values determined vide Valuation Ruling No. 618/2013 dated 06-12-2013 are reasonable and requested to maintain these values or decrease them further. However, no body submitted any tangible documents except some import data of lower values in support of their contentions.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations in the declarations the same could not be relied upon exclusively. In the regular sequential order, this office conducted market inquiries in terms of Sub-Section (7) of Section 25 of the Customs



Act, 1969. Consequently, the Customs values of Gas Hobs, Stoves, Cooking Ranges and Parts are determined under Sub-Section (7) of Section 25 of the Customs Act, 1969.

6. **Customs values of Gas Hobs, Stoves Cooking Range and Parts thereof:** Gas Hobs, Stoves Cooking Range and Parts thereof *hereinafter specified* shall be assessed to duty /taxes at the following Customs Values:

S.No	Description	PCT Code	Proposed PCT for WeBOC	Origin	Custom Value in C&F US\$
(1)	(2)	(3)	(4)	(5)	(6)
1	Gas Hob (01 burner) All Brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.1000 7321.1190.1000 7321.1200.1000 7321.1900.1000 7321.8100.1000 7321.8200.1000 7321.8900.1000	Italy, U.K, France, Germany, U.S.A. Spain	24/Unit
2	Gas Hob (02 burner) All Brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.2000 7321.1190.2000 7321.1200.2000 7321.1900.2000 7321.8100.2000 7321.8200.2000 7321.8900.2000	Italy, U.K, France, Germany, U.S.A. Spain	33/Unit
3	Gas Hob (03 burner) All Brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.3000 7321.1190.3000 7321.1200.3000 7321.1900.3000 7321.8100.3000 7321.8200.3000 7321.8900.3000	Italy, U.K, France, Germany, U.S.A. Spain	39/Unit
4	Gas Hob (04 burner) All Brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.4000 7321.1190.4000 7321.1200.4000 7321.1900.4000 7321.8100.4000 7321.8200.4000 7321.8900.4000	Italy, U.K, France, Germany, U.S.A. Spain	52/Unit
5	Gas Hob (05 burner) All Brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.5000 7321.1190.5000 7321.1200.5000 7321.1900.5000 7321.8100.5000 7321.8200.5000 7321.8900.5000	Italy, U.K, France, Germany, U.S.A. Spain	56/Unit



