GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 282

No. Misc/37/2009-VI Dated - 8-12-2010

Note :

i) The customs value determined under this Valuation Ruling shall be
applicable customs value for assessment of the relevant goods until
and unless revised or rescinded by the competent authority.

ii) Review application against this valuation ruling may be filed before
the Director-General of Valuation under Section 25D of the Customs
Act, 1969, within thirty days from the date of determination of
customs value under this ruling.

The Collectors of Customs, Model Customs Collectories (Appraisement /
PaCCS / Port Qasim / Preventive) Karachi/ Lahore/ Sambrial/ Faisalabad/Multan/
Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject: Determination of Customs Value of Hot & Cold Water Dispenser
under Section 25A of the Customs Act, 1969

On a reference received from the Directorate General of Intelligence & Investigation
that import values of Hot & Cold Water Dispenser were being under invoiced, this Directorate
General undertook exercise to determine the Customs values in terms of Section 25A of the
Customs Act, 1969.

2. Meetings with all stakeholders were scheduled on 05-05-2010, 31-05-2010 & 21-07-2010
for the determination of the Customs values of imported goods and the relevant
importers/stakeholders were requested to participate. However, no one attended the meetings.
Analysis of the import data of PaCCS and 'one custom' shows that the declared prices were
comparatively much lower in comparison to the prices prevailing in the international market.
Since the declared values did not reflect the price trends in the international market the same
could not be relied upon as envisaged under Section 25(1), 25(5) & 25(6) of the Customs Act,
1969. The market inquiry was conducted in terms of Section 25(7) of the Customs Act, 1969 to
arrive at the fair values which also confirmed that the prevailing prices in the market were on
higher side. Accordingly, following Customs value has been determined:-
<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description of Goods</th>
<th>HS CODE</th>
<th>Origin</th>
<th>Customs Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Water Dispenser, (Hot &amp; Cold) with mini Refrigerator</td>
<td>8418.6990</td>
<td>China</td>
<td>US$50/unit</td>
</tr>
<tr>
<td>2</td>
<td>Water Dispenser, (Hot &amp; Cold) without Refrigerator</td>
<td>8418.6990</td>
<td>China</td>
<td>US$45/unit</td>
</tr>
</tbody>
</table>

3. The aforesaid values are determined under Section 25(A) of the Customs Act, 1969, for implementation. All the clearance Collectorates are advised to ensure the assessment of the goods as per the above determined values. However, if the invoice/declared value is higher the same shall be applied for assessment purpose. The above values shall remain valid until revised.

(MUHAMMAD IBRAHIM VIGHIO)
DIRECTOR

Copy for information to:
1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation, FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post-Clearance Audit, Karachi.
7. The Director General of Intelligence Investigation, FBR, Karachi, Lahore, Islamabad.
8. The Director General of Customs Valuation, Karachi.
9. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
10. Karachi Customs Agents Group (KCA), Bohri Road, Karachi.
11. Guard Files.