



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

Determination of Customs Values of Household Appliances (HS Code No. 8508, 8509, 8516 & 8543) under section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 755/ 2015)

No. Reg. Misc/04/2006-VA/VII

Dated: August 31, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Household Appliances are determined as follows: -

2. **Background of the valuation issue:** A number of references had been received in this Directorate regarding under invoicing in the values of household appliances. Moreover, the existing Ruling was old and needed revision. Therefore, an exercise to determine the customs values of the subject goods under section 25A was initiated. It was taken into account that the customs values should be determined after covering maximum brands.

3. **Stakeholders' participation in determination of Customs values:** Meetings were held with the stakeholders on 11-02-2013, 27-02-2013, 27-03-2013, 02-10-2013, 02-04-2015, 15-04-2015, 06-05-2015, 24-06-2015 and 26-08-2015.

4. **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 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 declaration and suppressed values the same could not be relied upon. In the sequential order this office then resorted to conduct a market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Wherein local market prices of Household Appliances covering maximum brands available have been obtained from different markets situated at Abdullah Haroon Road, Regal, Gul Plaza and Imtiaz Super Store, Korangi Road, Karachi. Customs Values of household appliances have been determined under sub-section (7) of section 25 of the Customs Act, 1969.



5. **Customs values for Household Appliances:** Household Appliances *hereinafter specified* shall be assessed to duty/ taxes mentioned against each item as per Annex-A enclosed with this ruling. If an item of household appliance is imported under the brand name not covered under this Ruling, the same shall be brought to the notice of this Directorate General along with a sample of the item so that necessary amendment may be incorporated in the Ruling.
6. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.
7. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A or section 25-D of the Customs Act, 1969.
8. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issuance of this Ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
9. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately for redressal.
10. *This Valuation Ruling supersedes Valuation Ruling No. 384/2011 dated 08-10-2011 for Household Appliances.*


(Manzoor Hussain Memon)
Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Maj-e-Darya Road; Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.

10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/
Quetta/Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for
uploading this Ruling in the system.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad,
Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC,
Appraisalment, 1st floor, Custom House, Karachi.
21. Guard File.



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Annex-A to Valuation Ruling No. 755/ 2015

C & F Customs Value per Piece

S.No.	Description of goods	PCT Code	proposed PCT for WeBOC	Category A	Category B	Category C
1	Juicer (Single Function)	8509.4030	8509.4030.1000	14.55	6.00	5.65
2	Juicer Extractor/Blender 3 in 1	8509.4010	8509.4010.1000	27.50	11.00	9.90
3	Citrus Juicer	8509.4030	8509.4030.1100	8.70	3.85	3.50
4	Blender/Grinder 2 in 1	8509.4030	8509.4030.1200	12.90	5.65	5.30
5	Blender/Grinder 3 in 1	8509.4010	8509.4010.1100	16.15	7.10	6.35
6	Blender/Grinder 4 in 1	8509.4030	8509.4030.1300	22.65	10.60	7.70
7	Chopper	8509.4010	8509.4010.1200	14.55	6.45	6.00
8	Chopper + Grinder + Blender 3 in 1	8509.4030	8509.4030.1400	19.40	10.35	9.55
9	Hand Mixer/Hand Blender	8509.4010	8509.4010.1300	6.45	3.90	3.55
10	Food Processor	8509.8000	8509.8000.1000	32.35	18.75	14.15
11	Sandwich Toaster 2 Slice	8516.7200	8516.7200.1000	14.55	6.50	6.00
12	Sandwich Toaster 4 Slice	8516.7200	8516.7200.1100	16.15	7.15	6.35
13	Oven Toaster 7 Ltr to 10 Ltr	8516.6090	8516.6090.1000	25.86	10.35	9.90
14	Oven Toaster 16 Ltr to 25 Ltr	8516.6090	8516.6090.1100	29.10	12.95	10.60
15	Pop-Up Toaster 2 Slice	8516.7200	8516.7200.1200	9.70	4.85	4.60
16	Pop-Up Toaster 4 Slice	8516.7200	8516.7200.1300	12.95	5.85	5.50
17	Microwave Oven Manual 17 Litre	8516.5000	8516.5000.1000	51.75	24.25	21.90
18	Microwave Oven Manual 25 Litre	8516.5000	8516.5000.1100	55.00	38.80	28.60
19	Microwave Oven Digital 17 Litre	8516.5000	8516.5000.1200	75.00	45.30	28.40
20	Microwave Oven Digital 25 Litre	8516.5000	8516.5000.1300	125.00	55.00	42.40
21	Deep fryer	8516.6090	8516.6090.1200	19.50	10.35	8.85
22	Electric Kettle 1 Litre	8516.7100	8516.7100.1000	8.45	3.60	3.35
23	Electric Kettle Above 1 Litre	8516.7100	8516.7100.1200	8.75	5.20	4.95
24	Hair Dryer	8516.3100	8516.3100.1000	9.40	4.85	4.25



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Annex-A to Valuation Ruling No. 755/ 2015

C & F Customs Value per Piece

S.No.	Description of goods	PCT Code	proposed PCT for WeBOC	Category A	Category B	Category C
25	Hair Straighten (Standard)	8516.3100	8516.3100.1100	10.00	5.20	4.95
26	Dry Iron	8516.4000	8516.4000.1000	9.40	4.55	4.25
27	Steam Iron	8516.4000	8516.4000.1100	10.00	4.85	4.60
28	Insect Killer (with electric tubes)	8543.7020	8543.7020.1000	18.75	11.30	9.90
28	Insect Killer (Mosquito catcher)	8543.7020	8543.7020.1100	7.80	4.85	3.55
28	Insect Killer (racket type)	8543.7020	8543.7020.1200	3.10	1.50	1.25
29	Vacuum Cleaner upto 1500W	8508.1100	8508.1100.1000	32.35	22.65	17.65
30	Vacuum Cleaner 1600W and above	8508.1100	8508.1100.1100	38.80	25.90	21.20
31	If Juicer / Blender are imported in parts:					
(a)	Main Body of Juicer / Blender with motor: (60%) of above specified values					
(b)	Upper parts of Juicer / Blender without motor: (35%) of above specified values					
(c)	If a complete Juicer / Blender is imported in CKD condition, assessment shall be (95%) of the above specified values					

Category-A Black & Decker / Kenwood / Phillips / Singer / Braun / Hitachi / Sharp / Sanyo / Dowlance / Alpina
Category-B Moulinex / Panasonic / LG / Sinbo
Category-C Anex / Westpoint / Deuron / Lion / Jackpot / Absons / Gaba National / Cambrige / National Gold / Geepas / Nakai / Shinon

31/8/15

MUHAMMAD ASLAM
Principal Appraiser
Directorate General of Customs Valuation

Valuation Office