



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

\*\*\*\*

Reference  
Values/  
VDB  
117

No. Misc/32/2016-I

110036

Dated: December, 05, 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 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:

S. No.	Description	Origin	Customs Value C&F US\$/Kg
1.	Festive/Christmas Snow Spray	China	1.75

*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 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 Bishir 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.