



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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Reference  
Values/  
VDB  
134

No.DG/VDB/REF/ 121 /2016-II

Dated, December 29, 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 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:

S.No	Description of Goods	Origin	PCT	Customs Value C&F US\$/ kg
01	PVC File Covers, File Folders, Pouches and Envelops	China	3926.1000	US\$ 2.40 /kg

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, Collectory 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