



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Reference
Values/
VDB
No. 158

No.DG/VDB/REF/141/2017

Dated: January, 10, 2017.

The Collectors of Customs,

Model Customs Collectorates, 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 value for PU Soles for Soles**

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 PU Soles for Shoes falling under PCT heading 6406.2090 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 PU Soles for Soles are as follows:

S. No.	Description of goods	Origin	Customs Value C&F US\$/ KG
1	2	3	4
1	PU Soles for Shoes	China	US\$ 1.95/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 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 grievances, the importer can file a request to the Directorate General along with substantiating evidence/record for reconsideration/review.

(Ch. Rizwan Bashir Kalair)
Deputy Director (HQ)

Copy to

9. Director General, Customs Valuation, Custom House, Karachi
10. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
11. Director, Customs Valuation, Custom House, Karachi
12. Additional Directors Valuation, Custom House, Karachi.
13. FPCCI Karachi & Chamber of Commerce and Industry, Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Quetta, Sialkot, Gujrat, Hyderabad, Multan, Faisalabad, Gilgit through E-mail with request for forward this information to all stakeholders including relevant Associations.
14. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
15. VR Section for uploading in the WeBOC System.