



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Reference
Values/
VDB
171

No. DG/VDB/REF/158/2016

Dated: January 26, 2017.

The Collectors of Customs,

Model Customs Collectors, 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 Instant Water Gas Heater.

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 Instant Water Gas Heater falling under PCT heading 8419.1100 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 Instant Water Gas Heater are as follows:-

S.No.	Description	Origin	Customs Value C&F US\$/Litre
1.	Instant Gas Water Heater Super Asia and NASGAS Brand	China	3.50
2	Instant Gas Water Heater Low End Brand	China	2.75

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 Bashir 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 General Post Clearance Audit, Islamabad.
4. Director General Transit Trade, Custom House, Karachi.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional/Deputy Directors Valuation, Custom House, Karachi
7. 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.
8. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi
9. VR Section for uploading in the WeBOC System.
10. Notice Board.