



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Reference
Values/
VDB
175

No.DG/VDB/REF/ 162 /2017-II/280

Dated, February 03, 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 Values for PVC Toilet Seat Cover.

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 Toilet Seat Cover Falling under PCT headings 3922.2000 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 Toilet Seat Cover are as follows:

S.No	Description of Goods	Origin	PCT	Customs Value C&F US\$/ kg
01	PVC Toilet Seat Cover	China	3922.2000	US\$ 2.96 /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

1. Director General, Customs Valuation, Custom House, Karachi
2. Chief Collector Customs North, Central & South (Appraisement/Enforcement)
3. Director General of Post Clearance Audit Islamabad.
4. Director General of Intelligence & Investigation Islamabad.
5. Director, Customs Valuation, Custom House, Karachi
6. Additional Directors Valuation, Custom House, Karachi
7. FPCCI Karachi & Chamber of Commerce and Industry Karachi, Lahore, Peshawar, Rawalpindi, Islamabad, Gujranwala, Queeta, 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