



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

VDB No.
220

No.DG/VDB/REF/203/2017

Dated: February 28, 2017.

The Collectors of Customs,

Model Customs Collectrates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/
/(Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad /Hyderabad/Quetta /
Peshawar/ Gwadar/ Gilgit-Baltistan/Exports(Karachi/Port Qasim).

Subject: Values for Tags/Badges/Paches made of (Artificial leather); Development of Valuation Database Values

This Directorate General is populating Valuation 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 Tags/Badges/Paches made of (Artificial leather) falling under PCT heading 4203.4000 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 VDB values of Tags/Badges/Paches made of (Artificial leather) are as follows:-

| S. No. | Description | Origin | PCT | Proposed PCT for WeBOC | Customs Value C&F US\$/Kg |
|--------|---|--------|-----------|------------------------|---------------------------|
| 1. | Tags/Badges/Paches made of (Artificial leather) | China | 4203.4000 | 4203.4000.1000 | 3.50 |

3. Valuation Database values must serve as a risk assessment tool which may be used along with other risk tools to assess potential risk regarding the truth or accuracy of the declared Customs value for imported goods. The database values can also be used as a means of performing cross-checks in order to target those importations which are likely to contain a potential risk and, from that starting point, select the import declarations for further examination and assessment.

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. If the clearance Collectorate or any trader / importer / stakeholder is aggrieved by the Valuation Database values, or further fine-tuning in specifications, and ensuing values is required, the Collector, or the stakeholder, as the case may be, forward a reference to Director Customs Valuation, along with detailed justifications and worksheets, substantiating evidences / record so that requisite adjustments are accordingly considered.

(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/Central/North)Karachi/Lahore/Islamabad
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.