



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

The Collector of Customs, Model Customs Collectorate, Appraisal and Facilitation (East / West) / Port Qasim / Enforcement and Compliance, JIAP, Karachi / (Appraisal and Facilitation / Enforcement and Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisal and Facilitation Peshawar / Gwadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim).

**DETERMINATION OF CUSTOMS VALUES OF ELECTRIC HEATERS**  
**UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1437 / 2020)**

No. Misc/36/2016-VI/2865

Dated: 04-02-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Electric Heaters are determined as follows: -

2. **Background of the valuation issue:** Customs values of Electric Heaters were earlier determined through Valuation Ruling No. 998/2016 dated 21-12-2016. Since the values given therein were more than 3 years old, it was deemed expedient to revise the same to bring them as per prevalent international prices. Keeping in view the above facts, an exercise was initiated to determine customs values of the subject goods under section 25A of Customs Act 1969.

3. **Stakeholders' participation in determination of values:** Meeting with stakeholders was convened on 22-01-2020 which was attended by different stakeholders. The participants were requested to submit following documents before or during the course of meeting so that customs values could be determined:-

- i. Invoices of imports during last three months showing customs value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during the last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

5. **Method adopted to determine Customs values:** Custom Valuation methods given in Section 25 of the Customs Act, 1969, were applied in sequential order to address the valuation issue at hand. Transaction value method under Sub-Section (1) of Section 25 ibid was found inapplicable because requisite information under the law was not available. Identical and similar goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 ibid, provided some reference values but due to wide variation and suppressed declarations, the same could not be relied upon. In the sequential order, this office then resorted to conduct a market inquiry and, consequently, Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969, was applied to arrive at the assessable



Customs values of the subject goods, being most appropriate for the purpose. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values.

**6. CUSTOMS VALUES ELECTRIC HEATERS:** Electric Heaters *hereinafter specified* shall be assessed to duty/ taxes on the Customs values given against them in the Table below:

S.No	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) USS/Unit		
					(A)	(B)	(C)
(1)	(2)	(3)	(4)	(5)	(6)		
1	Electric Heater two rods 800 watt	8516.2900	8516.2900.1000	China	10.80	5.10	3.40
2	Electric Heater two rods 1200 watt		8516.2900.1100		19.00	9.00	3.70
3	Electric Heater Multiple Rods 2000 watts		8516.2900.1200		24.00	11.00	6.80
4	Sun Heater Table One Rod 600 watt		8516.2900.1300		13.00	9.00	5.00
5	Sun Heater Table One Rod 1000 watt		8516.2900.1400		16.00	10.50	6.00
6	Sun Heater Table One Rod 1500 watt		8516.2900.1500		19.00	13.00	7.00
7	Pedestal Sun Heater One Rod 1000-1500 watts without Remote		8516.2900.1600		21.00	14.00	8.00
8	Pedestle Sun Heater One Rod 1000-1500 watts with Remote		8516.2900.1700		22.00	16.00	10.00
9	Fan Heater 1000 watts-2000 watts		8516.2900.1800		16.00	11.00	5.00
10	Fan Heater 1000 watts-2000 watts with Remote		8516.2900.1900		18.00	13.00	7.00
<b>Category-A:</b> Black & Decker/ Kenwood/Philips/ Braun/ Sanyo /Dawlance/ Delonghi/ Seimen/ Tarrington/ Hitachi/ Moulinex/ Rinnai							
<b>Category-B:</b> WestPoint/ Bester/ Super Rinnai/ Jackpot/ Seco/ Sec/ Deuron/ Taurus/ Sogo/ Geepas/ Annex/ Annex Plus/ Gaba National/ Super National/ Ocarina/ Super Asia/ Media/ Howel/ Xelent/ General/ Yeso/ Fairline/ Cambridge/ Perfact/ Haier							
<b>Category-C:</b> Winter/Novel/ Peskoe/ Prime/ Lion/ HM/ Housemaster/ Huajio/ Meilun/ Prisma/ Armco							

7. In cases where declared/ Transaction values are higher than the Customs value determined in this Ruling, the assessing officer shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

8. **Validity of this Valuation Ruling:** The value determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

9. **Review of the value determined vide this Valuation Ruling:** A review petition may be filed against this Ruling, as provided under Section 25-D of Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort of violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue.

11. **This ruling supersedes Valuation Ruling No. 998/2016 dated 21-12-2016**

  
(Shafique Ahmed Latki)  
Director

**Copy for information to:**

1. The Member (Customs, Operation/Policy), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Chief Collector of Customs, (Enforcement), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, PCA& Internal Audit, Karachi.
10. The Director General, IOCO, Karachi
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad/Gwadar.
12. The Director, Directorate of Customs Valuation, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. The Webmaster, Federal Board of Revenue, Islamabad.
18. Guard File.