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PAKISTAN

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

The Collectors of Customs, Collectroate of Customs, (Appraisement - West / Appraisement - East / Appraisement - Port Muhammad Bin Qasim / Enforcement JIAP / Export / Export PMBQ), Karachi / / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Giligit - Baltistan / (Appraisement Enforcement), Peshawar / Enforcement, Dera Ismail Khan.

DETERMINATION OF CUSTOMS VALUES OF HOUSEHOLD APPLIANCES UNDER SECTION 25A OF THE CUSTOMSACT, 1969.

(VALUATION RULING NO 1628 /2022)

C.No.Misc/04/2006-VII (Part-I)/357.

Dated: -08 -04-2022

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

2. **Background of the valuation issue:** Previous Valuation Ruling for Household Appliances was issued vide Valuation Ruling No.1291/2018 dated 20-04-2018. However, it was observed that the Valuation Ruling is about four years old and in the meantime cost of input materials, freight & technology etc. has been considerably changed. Accordingly, an exercise was initiated by this Directorate General to determine customs values of these subject goods in terms of Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were convened 14-12-2021 and 05.01.2022 which were attended by different stakeholders & importers. All the stakeholders / importers were requested to submit following documents before or during the course of meetings so that customs values could be determined.

i) Invoices of imports during last three months showing factual 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 last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

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The importers did not submit documents like Performa invoices, EIF Forms declaration etc to prove their contention that their declared values are correct. During the course of meetings, it was apprised the prices of Household appliances has been increased significantly.

4. **Method adopted to determine Customs values:** Custom Valuation methods given in Section 25 of the Customs Act, 1969 were followed / applied in sequential order to address the valuation of domestic household appliances. Transaction value method under Sub-Section (1) of Section 25 of the ibid was found inapplicable because requisite information under the law was not available. Identical/similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variation and suppressed declaration, 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 Custom Act, 1969, was applied to arrive at the assessable Customs Value 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 Custom Values.

5. **Customs value of house hold appliances: -** hereinafter specified shall be assessed to duty / taxes on the Customs Values as given below:-

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S. No	Description of Goods	PCT Heading	Proposed PCT for WeBOC	Customs Value C&F (in US$/PC)		
				A	B	C
1	Juicer (Single Function)	8509.4010 8509.4030	8509.4010.1000 8509.4030.1000	24.63	18.75	15.50
2	Juicer Extractor Blender 3in1	8509.4010 8509.4030	8509.4010.1100 8509.4030.1100	41.25	27.50	22.00
3	Citrus Juicer	8509.4130 8509.4030	8509.4010.1200 8509.4030.1200	16.25	12.75	10.00
4	Blender/Grinder 2 in 1	8509.4010 8509.4030	8509.4010.1300 8509.4030.1300	21.25	16.25	13.95
5	Blender Grinder 3 in 1	8509.4010 8509.4030	8509.4010.1400 8509.4030.1400	25.00	20.00	15.85
6	Blender/Grinder 4 in 1	8509.4010 8509.4030	8509.4010.1500 8509.4030.1500	40.00	25.38	19.03
7	Chopper	8509.4010 8509.4030	8509.4010.1600 8509.4030.1600	27.50	21.25	17.00
8	Chopper + Blender + Grinder 3 in 1	8509.4010 8509.4030	8509.4010.1700 8509.4030.1700	36.25	28.75	24.50
9	Hand Mixer/Hand Blender	8509.4010 8509.4030	8509.4010.1800 8509.4030.1800	13.50	10.78	9.25
10	Food Processor	8509.8000	8509.8000.1000	50.00	41.25	31.73
11	Sandwich Toaster 2 Slice	8516.7200	8516.7200.1000	25.00	15.85	13.33
12	Sandwich Toaster 4 Slice	8516.7200	8516.7200.1100	30.00	19.03	14.58
13	Oven Toaster 7 liter-10 Liter	8516.6090	8516.6090.1000	42.50	31.75	25.00
14	Oven Toaster 11 liter-25 Liter	8516.6090	8516.6090.1100	52.50	33.75	27.50
15	Pop-Up Toaster 2 Slice	8516.7200	8516.7200.1200	18.13	15.85	12.50
16	Pop-Up Toaster 4 Slice	8516.7200	8516.7200.1300	25.00	17.50	15.50

17	Microwave Oven Manual upto 17 Liter	8516.5090	8516.5090.1000	95.00	62.50	52.50
18	Microwave Oven Manual upto 18-25 Liter	8516.5090	8516.5090.1100	110.00	95.00	76.00
19	Microwave Oven Digital upto 17 Liter	8516.5090	8516.590.1200	148.75	117.50	85.00
20	Microwave Oven Digital upto 18-25 Liter	8516.5090	8516.5090.1300	230.00	133.23	104.70
21	Deep Fryer	8516.6090	8516.6090.1200	36.25	25.38	20.3
22	Electric Kettle 1 Liter	8516.7100	8516.7100.1000	18.25	15.23	12.68
23	Electric Kettle Above 1 Liter	8516.7100	8516.7100.1100	22.50	18.75	14.58
24	Hair Dryer	8516.3100	8516.3100.1000	13.75	13.00	11.25
25	Hair Straightener (Standard)	8516.3100	8516.3100.1100	15.00	13.75	12.50
26	Dry Iron	8516.4000	8516.4000.1000	18.00	15.00	12.05
27	Steam Iron	8516.4000	8516.4000.1100	20.30	15.86	13.75
28	Insect Killer (with electric tubes)	8543.7020 8516.7910	8543.7020.1000 8516.7910.1000	38.75	29.20	22.83
29	Insect Killer (Mosquito Catcher)	8543.7020 8516.7910	8543.7020.1100 8516.7910.1100	16.25	12.68	10.15
30	Insect Killer (racket type)	8543.7020 8516.7910	8543.7020.1200 8516.7910.1200	10.00	4.50	4.43
31	Vacuum Cleaner (1500 W)	8508.1190 8508.1990	8508.1190.1000 8508.1990.1000	63.45	50.75	44.40
32	Vacuum Cleaner (1600W and above)	8508.1190 8508.1990	8508.1190.1100 8508.1990.1100	82.50	67.50	50.75
33	Portable Vacuum Cleaner	8508.1190 8508.1990	8508.1190.1200 8508.1990.1200	20.00	15.00	10.00
34	Food Steamer	8509.8000	8509.8000.1100	40.50	31.73	26.00
35	Baby Bottle Warmer (Single Bottle)	8509.8000	8509.8000.1200	18.75	15.63	12.50
36	Digital Air Fryer	8516.6090	8516.6090.1300	132.50	95.00	70.00
37	Actifry	8516.6090	8516.6090.1400	157.50	100.00	85.00
38	Electric Grill Plate	8516.6030	8516.6030.1000	51.25	42.50	34.38
39	Rice Cooker	8516.6090	8516.6090.1500	51.25	33.75	27.50
40	Garment Steamer	8516.4000	8516.4000.1200	60.00	45.00	30.00
41	If goods are imported in parts: (a) Main body with motors (60%) of the above specified values (b) Upper parts without motors (35%) of the above specified values (c) If goods are imported completely but in CKD form (95%) of the above specified values					
Category-A: Black & Decker / Kenwood / Philips / Singer / Braun / Hitachi / Sharp / Sanyo / Dawlance / Siemens / Breville / Moulinex / Panasonic / Russels & Hobss / Remington / babyliss / Wahl / Murphy Richards / Seb Krups / Haier / LG / Sony / Decakila / Sencor						
Category-B: Nikai / Gaba / Sanoshi / Enviro / Geepas / Multynet/ Annex/ Westpoint						
Category-C: Deuron / Alpina / Simbo / Lion / Jackpot / Absons / Gaba National / GNE / Cambridge / National Gold / Shinom / ST/ Elite / Sogo / Aardee and other low end Chinese brands.						

6. In cases where declared values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub- Section (1) of Section 25 of the Customs Act, 1969.

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7. **Validity of this Valuation Ruling:** The values 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 (4) of Section 25A of the Customs Act, 1969 read with Rule 107(a), Chapter IX, of the Custom Rules, 2001.

8. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, before the Director General, Directorate General of Customs Valuation. 7th Floor, Custom House, Karachi.

9. 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 this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the tables above of this Ruling. PCT Codes are mentioned for illustrative purposes 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 or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

10. ***This Valuation Ruling supersedes Valuation Ruling No. 1291/2018 dated 20-04-2018***

(Syed Fawad Ali Shah)
Director

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Copy for information to: -

1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
2) The Director General, Customs Valuation, Custom House, Karachi.
3) The Chief Collector of Customs, South (Appraisement), 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 Director General, Transit Trade, Custom House Karachi
12) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
13) The Director, Transit Trade, Custom House Karachi
14) The Director, Directorate of Customs Valuation, Lahore /Peshawar/Quetta.

15) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs &WEBOC database system.
16) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
17) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta &Peshawar.
18) The Karachi Customs Agents Group, Bohri Road, Karachi.
19) The Webmaster, Federal Board of Revenue, Islamabad.
20) Guard File.

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