

The Collectors of Customs, Collectorates of Customs (Appraisalment – West)/ Appraisalment – East / SAPT / Appraisalment – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisalment/Enforcement), Quetta/Gawadar/ Khuzdar (Appraisalment/ Enforcement/ AIIA), (Appraisalment East/West), Lahore, Faisalabad/ Appraisalment, Sargodha/ Enforcement, Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisalment/ Enforcement), Peshawar/ Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

DETERMINATION OF CUSTOMS VALUES OF HOUSEHOLD APPLIANCES
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1898 /2024)

C.No.Misc/04/2006-VII (Part-II) /676

Dated: 05-07-2024

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:** Earlier, the Customs values of Household Appliances were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1674/2022 dated 05-07-2022. An exercise has been undertaken by this Directorate to re-determine the Customs values afresh in line with values prevalent in the international market.

3. **Analysis / Exercise done to determine Customs Values:** In this regard, meetings dated 25-03-2024 and 22-05-2024 were held in the Directorate of Customs Valuation, Karachi. Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25 (7) read with Section 25(9) of the Customs Act, 1969.

4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, are duly considered in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. However, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities. Information available was, hence, found incomplete. Subsequently, similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs values of subject goods. The assessed values in similar goods import data of Household Appliances for the last 90 days of various origins reflected values as per previous VR No. 1674/2022 dated 05-07-2022. However, Declared Values (DV) of similar goods had



shown consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted but could yield results to some extent because of variation in market prices. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same also could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of Household Appliances. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7), and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Act may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

5. **Customs values of Household Appliances:** Household Appliances hereinafter specified, shall be assessed to duty / taxes at the Customs values as per following Table:

S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Customs Values C&F (in US\$/PC)		
				A	B	C
1	Juicer (Single Function)	8509.4010 8509.4030	8509.4010.1000 8509.4030.1000	18.5	13.2	10.9
2	Juicer Extractor Blender 3 in 1	8509.4010 8509.4030	8509.4010.1100 8509.4030.1100	27.8	18.6	15.4
3	Citrus Juicer	8509.4010 8509.4030	8509.4010.1200 8509.4030.1200	11.3	9.0	7.0
4	Blender/Grinder 2 in 1	8509.4010 8509.4030	8509.4010.1300 8509.4030.1300	14.3	11.3	9.1
5	Blender/Grinder 3 in 1	8509.4010 8509.4030	8509.4010.1400 8509.4030.1400	17.5	14	11.1
6	Blender/Grinder 4 in 1	8509.4010 8509.4030	8509.4010.1500 8509.4030.1500	28	17.8	13.3
7	Chopper	8509.4010 8509.4030	8509.4010.1600 8509.4030.1600	20	15	12
8	Chopper + Grinder+ Blender 3 in 1	8509.4010 8509.4030	8509.4010.1700 8509.4030.1700	25.3	19.4	17.2
9	Hand Mixer/Hand Blender	8509.4010 8509.4030	8509.4010.1800 8509.4030.1800	9.5	7.3	6.2
10	Food Processor	8509.8000	8509.8000.1000	35.0	28.8	22.3
11	Sandwich Toaster 2 Slice	8516.7200	8516.7200.1000	17.5	11.1	9.5
12	Sandwich Toaster 4 Slice	8516.7200	8516.7200.1100	20.3	14	11.5
13	Oven Toaster 7 liter-10 liter	8516.6090	8516.6090.1000	29.8	21.5	17.5
14	Oven Toaster 11 liter-25 liter	8516.6090	8516.6090.1100	36.8	24.5	19.3
15	Pop-Up Toaster 2 Slice	8516.7200	8516.7200.1200	13	11	9
16	Pop-Up Toaster 4 Slice	8516.7200	8516.7200.1300	17	13	11
17	Microwave Oven Manual upto 17 liter	8516.5090	8516.5090.1000	64	45	35.5
18	Microwave Oven Manual from 18-25 liter	8516.5090	8516.5090.1100	77	64	52



19	Microwave Oven Digital upto 17 liter	8516.5090	8516.5090.1200	105	80	58
20	Microwave Oven Digital from 18-25 liter	8516.5090	8516.5090.1300	161	90	70.7
21	Deep Fryer	8516.6090	8516.6090.1200	25.3	17.1	13.8
22	Electric Kettle 1 Litre	8516.7100	8516.7100.1000	12.7	10.5	8.5
23	Electric Kettle Above 1 Litre	8516.7100	8516.7100.1100	15.8	12.7	10
24	Hair Dryer	8516.3100	8516.3100.1000	10	9	7.6
25	Hair Straighten (Standard)	8516.3100	8516.3100.1100	11	9.7	8.5
26	Dry Iron	8516.4000	8516.4000.1000	12.6	10	8
27	Steam Iron	8516.4000	8516.4000.1000	14.3	11	9.3
28	Insect Killer (with Electric Tubes)	8543.7020 8516.7910	8543.7020.1000 8516.7910.1000	27.2	19.7	15.4
29	Insect Killer (Mosquito Catcher)	8543.7020 8516.7910	8543.7020.1100 8516.7910.1100	11.3	8.5	6.9
30	Insect Killer (racket type)	8543.7020 8516.7910	8543.7020.1200 8516.7910.1200	7.0	4	3.1
31	Vacuum Cleaner (1500 W)	8508.1190 8508.1990	8508.1190.1000 8508.1990.1000	44.4	34.3	30.0
32	Vacuum Cleaner (1600 W and above)	8508.1190 8508.1990	8508.1190.1100 8508.1990.1100	57.8	45.6	34.3
33	Portable Vacuum Cleaner	8508.1190 8508.1990	8508.1190.1200 8508.1990.1200	28.4	21.5	17.6
34	Food Steamer	8509.8000	8509.8000.1100	13.2	10.5	8.5
35	Baby Bottle Warmer (single Bottle)	8509.8000	8509.8000.1200	26.2	21	16.8
36	Digital Air Fryer/Actifry	8516.6090	8516.6090.1300	110.3	67.5	57.4
37	Manual Air Fryer/Actifry	8516.6090	8516.6090.1400	50	35	25
38	Electric Grill Plate	8516.6030	8516.6030.1000	25.3	22.8	18.6
39	Rice Cooker	8516.6090	8516.6090.1600	31.5	25.4	20.3
40	Garment Steamer	8516.4000	8516.4000.1200	12.6	10.1	8.1
41	Kitchen Chef/ Kitchen Robot (4 in 1)	8509.4010 8509.4030	8509.4010.1900 8509.4030.1900	18.9	15.3	12.2
42	Kitchen Chef/ Kitchen Robot (5 in 1)	8509.4010 8509.4030	8509.4010.2000 8509.4030.2000	21.0	16.9	13.5
43	Hand Held Garment Steamer	8516.4000	8516.4000.1300	8.4	6.8	5.4
44	Coffee Maker	8516.7100	8516.7100.1200	12.6	10.1	8.1
45	Electric Single Hot Plate	8516.6030	8516.6030.1100	16.70	13.76	11.70
46	Electric Double Hot Plate	8516.6030	8516.6030.1200	24	19.75	16.80
47	Electric Single Ceramic/ Induction Plate	8516.6030	8516.6030.1300	28.93	23.82	20.25
48	Electric Double Ceramic/ Induction Plate	8516.6030	8516.6030.1400	59.21	48.76	41.45
49	Roti Maker	8516.6090	8516.6090.1700	16.29	13.41	11.40
50	Humidifier	8509.8000	8509.8000.1300	24.05	19.76	16.80
51	Air Purifier	8421.2900	8421.2900.1000	63.30	50.65	43.05
	<p>If goods are imported in parts:</p> <p>(a) Main body with motors shall be assessed at 75% of the above stated values.</p> <p>(b) Upper parts with motors shall be assessed at 50% of the above stated values</p> <p>(c) If goods are imported completely but in CKD form (95%) of the above specified</p>					



values
Category-A: Black & Decker/ Kenwood/ Philips/ Singer/ Braun/ Hitachi/ Sharp/ Sanyo/ Dawlance/ Siemens/ Breville/ Moulinex/ Panasonic/ Russels & Hobbs/ Remington/ babyliss/ Wahl/ Murphy Richards/ Seb Krups/ Haier/ LG/ Sony/ Decakila/ Beurer
Category-B: Nikai/ Gaba/ Sanoshi/ Enviro/ Geepas/ Multynet/ Sencor
Category-C: Deuron/ Alpina/ Simbo/ Lion/ Jackpot/ Absons/ Gaba National/ GNE/ Cambridge/ National Gold/ Shinom/ ST/ Elite/ Sogo/ Aardee/ Annex/ Westpoint 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. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

7. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

8. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, 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 its issuance, 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 are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table 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 certifications 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 Ruling supersedes Valuation Ruling No.1674/2022 dated 05-07-2022.***


(Fayaz Rasool Maken)
Director

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.

- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.

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