



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

The Collectors of Customs, Model Customs Collectorates, Appraisement (East/West)/Port Qasim/Preventive, Karachi/Lahore (Appraisement / Preventive)/Sambrial (Sialkot)/Faisalabad/Multan/Islamabad/Hyderabad/Quetta/Peshawar/Gawadar/Gilgit-Baltistan.

Determination of Customs Values of Home and Office Furniture and Parts thereof Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 955/2016)

No. Misc/14/2009-VIII(B)/IX

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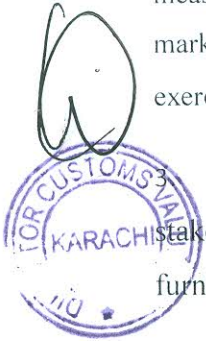
Dated: October 25, 2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Home and Office Furniture and Parts thereof are determined as follows : -

2. **Background of the valuation issue:** Customs values of Home and Office Furniture and Parts thereof were earlier determined through Valuation Ruling No.855/2016, dated 19-05-2016. The Review Petition was filed under Section 25D of the Customs Act, 1969, before, the Director General of Customs Valuation, Karachi by Pakistan Furniture Importers Association (REG), Karachi and Others, which were disposed of vide Order-in-Revision No.201/2016 (DG(V)Val. Rev./540/2016/8607, dated 20-06-2016). Meanwhile, the representations received from Pakistan Furniture Importers Association (REG), Karachi and Pakistan Children Hardware, Lahore with request that the impugned Valuation Ruling was issued without mentioning the material and regarding correction of unit of measurement and H.S. codes. The said Valuation Ruling may be revised in the light of material, local market inquiry and international prevailing prices. Therefore, this Directorate General initiated an exercise for determination of customs values of Home and Office Furniture and Parts thereof.

Stakeholders' participation in determination of Customs values: Meeting with stakeholders was held on 29-08-2016. The Association and importers were also requested to furnish the following documents before or during the stakeholders meeting:-

- Invoices of imports during last three months showing factual value.
- Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- 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.



4. A number of stakeholders attended the meeting. Pakistan Furniture Importers Association (REG), Karachi also participated and stated that they are representing a huge number of importers of different types of furniture. The stakeholders present during the meeting insisted that to provide a level playing field the Valuation Ruling should be issued under Section 25 (7) and basis should be retail market prices and may be categorized on the constituent materials and insisted that there is significant price difference in solid wood furniture from furniture made of wholly or partly MDF board, Steel, Glass, plastic etc. They, claimed much higher profit margins on the grounds that most of the furniture items are slow moving, therefore, retailers margins are higher as compared to the one considered by the Department. They were asked to submit Sales Invoices in order to substantiate their contentions, which they failed to submit. However, a number of importers submitted the catalogues and import/export invoices. Moreover, the Association on its own conducted market survey and submitted its findings to the department, which were duly considered.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at fair value of Home and Office Furniture and Parts thereof. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969, provided some reference values but could not be relied upon due to wide variation in the items and different prices were being declared for similar and identical items. Therefore, customs values could not be determined under section 25(5) & (6) *ibid*. In view of the foregoing position, it was decided to conduct local market survey in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969 and customs values were determined accordingly.

6. **Customs values for Home and Office Furniture and Parts thereof:** Home and Office Furniture and Parts thereof, *hereinafter* specified, shall be assessed to duty/taxes at the Customs Values mentioned against them as per Annexure-A (Office Furniture) and Annexure-B (Home Furniture).

7. In cases where declared/transaction 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 officer shall take into account the element of air freight while assessing the goods.



8. **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 (1) or (3) of Section 25-A of the Customs Act, 1969.

9. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D 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.

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 this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the Annexure to this Valuation Ruling. HS 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.

11. ***This Valuation Ruling supersedes Valuation Ruling No.855/2016, dated 19-05-2016.***


(Dr. Wasif Ali Memon)
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.

10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting ***Valuation Ruling No. 855/2016, dated 19-05-2016.***
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement (East/West), Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading FBR website and deleting ***Valuation Ruling No.855/2016, dated 19-05-2016.***
22. Guard File.

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Annexure-B (Home Furniture and parts thereof)
Valuation Ruling No. 955 /2016, Dated 25 -10-2016.

S.No	Description of goods	PCT Heading	Proposed PCT for Weboc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
1	Bed Room Set without Mattress (3pcs set) Made of Complete Solid Wood. 1-Double Bed with 2 side Tables:Size180x200x140cm (6'x6.5'x4.5'). 2-Dressing Table: Size 160x60x200cm (5.25'x2x6.5'). 3-Wardrobe:Size 240x60x200cm (8'x2'x7')	9403.5020	9403.5020.1000	Per Set	380.00	513.00	437.00	456.00
2	Double Bed with 2 side Tables without Mattress, Made of Complete Solid Wood: Size180x200x140cm (6'x6.5'x4.5').	9403.5020	9403.5020.1100	Per Set	160.00	216.00	184.00	192.00
3	Dressing Table with Stool Made of Complete Solid Wood.: Size 160x60x200cm (5.25'x2x6.5').	9403.5020	9403.5020.1200	Per Set	90.00	121.50	103.50	108.00
4	Wardrobe Made of Complete Solid Wood: Size 240x60x200cm (8'x2'x7')	9403.5020	9403.5020.1300	Per Pc	130.00	175.50	149.50	156.00
5	Bed Room Set without Mattress (3pcs set) MDF Laminated. 1-Double Bed with 2 side Tables:Size180x200x140cm (6'x6.5'x4.5'). 2-Dressing Table: Size 160x60x200cm (5.25'x2x6.5'). 3-Wardrobe:Size 240x60x200cm (8'x2'x7')	9403.5020	9403.5020.1400	Per Set	265.00	357.75	265.00	318.00
6	Double Bed with 2 side Tables MDF Laminated :Size180x200x140cm (6'x6.5'x4.5')	9403.5020	9403.5020.1500	Per Set	132.50	178.88	132.00	159.00
7	Dressing Table with Stool MDF Laminated : Size 160x60x200cm (5.25'x2x6.5').	9403.5020	9403.5020.1600	Per Set	51.00	68.85	51.00	61.20
8	Wardrobe MDF Laminated. :Size 240x60x200cm (8'x2'x7')	9403.5020	9403.5020.1700	Per Pc	81.50	110.03	81.50	97.80
9	Bed Room Set without Mattress (3pcs set) Laminated Particle/Chip Board. 1-Double Bed with 2 side Tables:Size180x200x140cm (6'x6.5'x4.5'). 2-Dressing Table: Size 160x60x200cm (5.25'x2x6.5'). 3-Wardrobe:Size 240x60x200cm (8'x2'x7')	9403.5020	9403.5020.1800	Per Set	245.00	330.75	281.75	294.00
10	Double Bed with 2 side Tables Set without Mattress Laminated Particle/Chip Board: Size180x200x140cm (6'x6.5'x4.5')	9403.5020	9403.5020.1900	Per Set	125.00	168.75	143.75	150.00

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
11	Dressing Table with Stool Laminated Particle/Chip Board: Size 160x60x200cm (5.25'x2'x6.5').	9403.5020	9403.5020.2000	Per Set	46.00	62.10	52.90	55.20
12	Wardrobe Laminated Particle/Chip Board:Size 240x60x200cm (8'x2'x7')	9403.5020	9403.5020.2100	Per Pc	74.00	99.90	85.10	88.80
13	Bed Room Set without Mattress (3pcs set) Metal/Wrought Iron/Chrome Plated. All Size	9403.2000	9403.2000.1000	Per Kg	1.60	2.16	1.84	1.92
14	Double Bed with 2 side Tables without Mattress Metal/Wrought Iron/Chrome Plated. All Size	9403.2000	9403.2000.1100	Per Kg	1.60	2.16	1.84	1.92
15	Dressing Table with Stool Metal/Wrought Iron/Chrome Plated: All Size.	9403.2000	9403.2000.1200	Per Kg	1.60	2.16	1.84	1.92
16	Wardrobe Metal/Wrought Iron/Chrome Plated: All Size.	9403.2000	9403.2000.1300	Per Kg	1.60	2.16	1.84	1.92
17	Kids Bed Set without Mattress (7pcs set) Made of Complete Solid Wood. 1-Bed:Size120x200x120cm (4'x6.5'x4'). 2-Side Table: Size 60x60x60cm (2'x2'x2'). 3-Study Table:Size 160x160x18cm (5.5'x2'x6').- 4- Study Chair: Size160x160x18cm (5.5'x2'x6'). 5-Wardrobe: Size120x200x6.5cm (4'x7'x2'). 6-Mirror: Size50x180x30cm (1.5'x6'x1'). 7-Hanger for School Bag.	9403.5020	9403.5020.2200	Per Set	322.00	434.70	370.30	386.40
18	Kids Bed Set without Mattress (7pcs set) Made of MDF/Laminated. 1-Bed:Size120x200x120cm (4'x6.5'x4'). 2-Side Table: Size 60x60x60cm (2'x2'x2'). 3-Study Table:Size 160x160x18cm (5.5'x2'x6').- 4- Study Chair: Size160x160x18cm (5.5'x2'x6'). 5-Wardrobe: Size120x200x6.5cm (4'x7'x2'). 6-Mirror: Size50x180x30cm (1.5'x6'x1'). 7-Hanger for School Bag.	9403.5020	9403.5020.2300	Per Set	215.00	290.25	215.00	258.00
19	Kids Bed without Mattress Made of Complete Solid Wood with side Table :Size150x200x120cm (4'x6.5'x4').	9403.5020	9403.5020.2400	Per Set	144.00	194.40	165.60	172.80
20	Kids Bed without Mattress Made of MDF/Laminated with side Table :Size150x200x120cm (5'x6.5'x4').	9403.5020	9403.5020.2500	Per Set	96.00	129.60	96.00	115.20
21	Kids Bunker Bed without Mattress Made of Complete Solid Wood : Size150x200x200cm (5'x7'x7').	9403.5020	9403.5020.2600	Per Pc	143.00	193.05	164.45	171.60
22	Kids Bunker Bed without Mattress Made of MDF/Laminated : Size150x200x200cm (5'x7'x7').	9403.5020	9403.5020.2700	Per Pc	93.00	125.55	93.00	111.60

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
23	Kids Folding Almirah (Cupboard) Metal Pipe with PVC covered, All Sizes	9403.2000	9403.2000.1400	Per Kg	1.60	2.16	1.84	1.92
24	Kids Writing Table with Chair, MDF/Wood Mixed, Size 80x60x70 cm (3.2'x2.4'x2.8')	9403.6000	9403.6000.1000	Per Set	6.70	9.05	6.70	8.04
25	Baby Cot Made of Wood/MDF: Size 140x100x100 cm (4.5'x3.25'x3.25')	9403.6000	9403.6000.1100	Per Pc	34.00	45.90	34.00	40.80
26	Baby Bed Car Shape, Made of Wood/MDF: Size 100x200 cm (3.25'x6.50')	9403.6000	9403.6000.1200	Per Pc	52.00	70.20	52.00	62.40
27	Baby Cot Made of Iron & Steel : All Sizes	9403.2000	9403.2000.1500	Per Kg	1.60	2.16	1.84	1.92
28	Sofa Cum Bed with Fabrics/Artificial Leather Cushion 3 Seater.	9401.4000	9401.4000.1000	Per Pc	75.00	101.25	86.25	90.00
29	Sofa with Velvet/Jacquard/Fabrics/Artificial Leather Cushion (per peice)	9401.8000	9401.8000.1000	Per Pc	50.00	67.50	57.50	60.00
30	Bar Stool, Revolving/ Hydraulic Made of Metal base	9401.3000	9401.3000.1000	Per Pc	10.50	14.18	12.08	12.60
31	Relax / Recline Chair (Non Electrical), Artificial Leather/Fabrics (Unbranded)	9401.7100	9401.7100.1000	Per Pc	68.00	91.80	78.20	81.60
32	Folding Chair Metal Frame Plastic	9401.7900	9401.7900.1000	Per Pc	6.50	8.78	7.48	7.80
33	Folding/Simple Portable Chair Metal Frame Plastic for Prayer	9401.7900	9401.7900.1100	Per Pc	2.70	3.65	3.11	3.24
34	Baby Chair/Feeding/Dining Chair Plastic /Wood	9401.7900	9401.7900.1200	Per Pc	4.00	5.40	4.60	4.80
35	Dining Chair Made of Wood/MDF mixed	9401.6100	9401.6100.1000	Per Pc	13.00	17.55	13.50	15.60
36	Dining Chair Made of Metal/Plastic mixed	9401.7100	9401.7100.1100	Per Pc	8.50	11.48	9.78	10.20
37	Garden Chair (Metal/Plastic)	9401.7900	9401.7900.1300	Per Pc	7.50	10.13	8.63	9.00
38	Garden Chair Made of Complete Plastic	9401.8000	9401.8000.1100	Per Pc	4.00	5.40	4.60	4.80
39	Dinning Set (1+4) Wood Frame Pure Marble Top Size 150x100x76 cm (5'x3.25'x2.5')	9403.4000	9403.4000.1000	Per Set	105.00	141.75	120.75	126.00
40	Dinning Set (1+4) Wood Frame Artificial Marble Top, Size 150x100x76 cm (5'x3.25'x2.5')	9403.4000	9403.4000.1100	Per Set	95.00	128.25	109.25	114.00
41	Dinning Set (1+4) Wood Frame Glass Top, Thickness 12mm, Size 150x100x76 cm (5'x3.25'x2.5')	9403.4000	9403.4000.1200	Per Set	88.00	118.80	101.20	105.60
42	Dinning Set (1+4) Wood Frame MDF Top, Size 150x100x76 cm (5'x3.25'x2.5')	9403.4000	9403.4000.1300	Per Set	68.00	91.80	68.00	81.60

S.No	Description of goods	PCT Heading	Proposed PCT for Weboc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
43	Dinning Set (1+4) Metal Frame Pure Marble Top Thickness 12mm, Size 150x100x76 cm (5'x3.25'x2.5')	9403.4000	9403.4000.1400	Per Set	125.00	168.75	143.75	150.00
44	Dinning Set (1+4) Metal Frame Artificial Marble Top Thickness 12mm, Size 150x100x76 cm (5'x3.25'x2.5')	9403.4000	9403.4000.1500	Per Set	112.50	151.88	129.38	135.00
45	Dinning Set (1+4) Metal Frame Glass Top Thickness 12mm, Size 150x100x76 cm (5'x3.25'x2.5')	9403.4000	9403.4000.1600	Per Set	90.00	121.50	103.50	108.00
46	Dinning Set (1+6) Wood Frame Pure Marble Top, Size 180x100x76 cm (6'x3.25'x2.5')	9403.4000	9403.4000.1700	Per Set	182.00	245.70	209.30	218.40
47	Dinning Set (1+6) Wood Frame Artificial Marble Top, Size 180x100x76 cm (6'x3.25'x2.5')	9403.4000	9403.4000.1800	Per Set	164.00	221.40	188.60	196.80
48	Dinning Set (1+6) Wood Frame Glass Top, Thickness 12mm, Size 180x100x76 cm (6'x3.25'x2.5')	9403.4000	9403.4000.1900	Per Set	131.00	176.85	150.65	157.20
49	Dinning Set (1+6) Wood Frame MDF Top, Size 180x100x76 cm (6'x3.25'x2.5')	9403.4000	9403.4000.2000	Per Set	72.00	97.20	72.00	86.40
50	Dinning Set (1+6) Metal Frame Pure Marble Top, Size 180x100x76 cm (6'x3.25'x2.5')	9403.4000	9403.4000.2100	Per Set	192.00	259.20	220.80	230.40
51	Dinning Set (1+6) Metal Frame Artificial Marble Top, Size 180x100x76 cm (6'x3.25'x2.5')	9403.4000	9403.4000.2200	Per Set	154.00	207.90	177.10	184.80
52	Dinning Set (1+6) Metal Frame Glass Top, Thickness 12mm, Size 180x100x76 cm (6'x3.25'x2.5')	9403.4000	9403.4000.2300	Per Set	123.20	166.32	141.68	147.84
53	Dinning Set (1+8) Wooden Frame Pure Marble, Size 240x120x76 cm (8'x4'x2.5')	9403.4000	9403.4000.2400	Per Set	176.00	237.60	202.40	211.20
54	Dinning Set (1+8) Wooden Frame Artificial Marble, Size 240x120x76 cm (8'x4'x2.5')	9403.4000	9403.4000.2500	Per Set	162.00	218.70	186.30	194.40
55	Dinning (1+8) Wooden Frame Glass Top, Thickness 12mm, Size 240x120x76 cm (8'x4'x2.5')	9403.4000	9403.4000.2600	Per Set	150.00	202.50	172.50	180.00
56	Dinning Set (1+8) Wooden Frame MDF Top, Size 240x120x76 cm (8'x4'x2.5')	9403.4000	9403.4000.2700	Per Set	90.00	121.50	90.00	108.00
57	Dinning Set (1+8) Metal Frame Pure Marble Top, Size 240 x120x76cm (8'x4'x2.5')	9403.4000	9403.4000.2800	Per Set	250.00	337.50	287.50	300.00

S.No	Description of goods	PCT Heading	Proposed PCT for Weboc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
58	Dinning (1+8) Metal Frame Artificial Marble Top, Size 240 x120x76cm (8'x4'x2.5')	9403.4000	9403.4000.2900	Per Set	200.00	270.00	230.00	240.00
59	Dinning Set (1+8) Metal Frame GlassTop, Thickness 12mm, Size 240 x120x76cm (8'x4'x2.5')	9403.4000	9403.4000.3000	Per Set	150.00	202.50	172.50	180.00
60	Dinning Set (1+10) Wooden Frame Purel Marble Top Size 300x120x76 cm (10'x4'x2.5')	9403.4000	9403.4000.3100	Per Set	275.00	371.25	316.25	330.00
61	Dinning Set (1+10) Wooden Frame Artificial Marble Top Size 300x120x76 cm (10'x4'x2.5')	9403.4000	9403.4000.3200	Per Set	220.00	297.00	253.00	264.00
62	Dinning Set (1+10) Wooden Frame Glass Top, Thickness 12mm Size	9403.4000	9403.4000.3300	Per Set	190.00	256.50	218.50	228.00
63	Dinning Set (1+10) Made of MDF Top MDF: Size 300x120x76 cm (10'x4'x2.5')	9403.4000	9403.4000.3400	Per Set	162.00	218.70	162.00	194.40
64	Dinning Set (1+10) Metal Frame Pure Marble Top, Size 300x120x76 cm (10'x4'x2.5')	9403.4000	9403.4000.3500	Per Set	310.00	418.50	356.50	372.00
65	Dinning Set (1+10) Metal Frame Artificial Marble Top, Size 300x120x76 cm (10'x4'x2.5')	9403.4000	9403.4000.3600	Per Set	248.00	334.80	285.20	297.60
66	Dinning Set (1+10) Metal Frame Glass Top, Thickness 12mm, Size 300x120x76 cm (10'x4'x2.5')	9403.4000	9403.4000.3700	Per Set	223.20	301.32	256.68	267.84
67	Bed Room Table with Two Chairs, Made of complet Solid Wood, Size 90x90x79 cm (3'x3'x2.5')	9403.5030	9403.5030.1000	Per Set	61.00	82.35	70.15	73.20
68	Bed Room Table with Two Chairs, Made of MDF Size 90x90x76 cm (3'x3'x2.5')	9403.5030	9403.5030.1100	Per Set	38.00	51.30	38.00	45.60
69	Center Table Set (One big +Two small) Made of Complete Solid Wood Top Glass / Marble Thickness 12mm	9403.5030	9403.5030.1200	Per Set	53.00	71.55	60.95	63.60
70	Center Table Set (One big +Two small) Made of MDF Laminated Top Glass / Marble Thickness 12mm	9403.5030	9403.5030.1300	Per Set	35.00	47.25	35.00	42.00
71	Center Table Set (One big +Two small) Made of Metal Top Glass / Marble Thickness 12mm	9403.5030	9403.5030.1400	Per Set	34.00	45.90	39.10	40.80
72	Center Table Set (One big +Two small) Made of MDF Top MDF	9403.5030	9403.5030.1500	Per Set	20.00	27.00	20.00	24.00
73	Center Table Set (One big +Two small) Top Glass & Plastic Legs, Thickness 10mm	9403.5030	9403.5030.1600	Per Set	16.00	21.60	18.40	19.20

S.No	Description of goods	PCT Heading	Proposed PCT for Weboc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
74	Centre/Tea/Coffee Table Single Made of Complete Solid Wood Top Glass/Marble Thickness 12mm Size 140x 70x60 cm (4.5"x2.25"x2')	9403.5030	9403.5030.1700	Per Pc	33.00	44.55	37.95	39.60
75	Centre/Tea/CoffeeTable Single Made of Wood/MDF Laminated Top Glass, Thickness 12mm Size 140x 70x60 cm (4.5"x2.25"x2')	9403.5030	9403.5030.1800	Per Pc	21.00	28.35	21.00	25.20
76	Centre/Tea/Coffee Table Single Made of MDF Laminated Top MDF, Size 140x 70x60 cm (4.5"x2.25"x2')	9403.5030	9403.5030.1900	Per Pc	15.00	20.25	15.00	18.00
77	Centre/Tea/CoffeeTable Single Made of Metal Top Glass / Marble Thickness 12mm, Size 140x 70x60 cm (4.5"x2.25"x2')	9403.5030	9403.5030.2000	Per Pc	20.00	27.00	23.00	24.00
78	Centre/Tea/CoffeeTable Single Top Glass & Plastic Legs / Marble Thickness 12mm, Size 140x 70x60 cm (4.5"x2.25"x2')	9403.5030	9403.5030.2100	Per Pc	10.00	13.50	11.50	12.00
79	Small Side Table, Made of Complete Solid Wood Top Glass 12mm Size 90x90x60cm (3"x3"x2')	9403.5030	9403.5030.2200	Per Pc	14.00	18.90	16.10	16.80
80	Small Side Table, Made of MDF Top Glass 12mm Size 90x90x60cm (3"x3"x2')	9403.5030	9403.5030.2300	Per Pc	8.60	11.61	8.60	10.32
81	Small Side Table, Made of Plastic, Top Glass 12mm Size 90x90x60cm (3"x3"x2')	9403.5030	9403.5030.2400	Per Pc	9.00	12.15	10.35	10.80
82	Small Side Table, Made of Metal, Top Glass 12mm Size 90x90x60cm (3"x3"x2')	9403.5030	9403.5030.2500	Per Pc	8.75	11.81	10.06	10.50
83	Furniture Parts, Table Legs Made of Metal	9403.9000	9403.9000.1000	Per Kg	1.30	1.76	1.50	1.56
84	Furniture Parts, Table Legs Made of Complete Solid Wood	9403.9000	9403.9000.1100	Per Kg	1.80	2.43	2.07	2.16
85	Furniture Parts, Table Legs Made of Plastic & Metal Mixed	9403.9000	9403.9000.1200	Per Kg	1.15	1.55	1.32	1.38
86	Center/Tea/Coffe Table with 4 Stool MDF with Glass Size 150x100x76cm (5"x3.5"x2'.5)	9403.4000	9403.4000.3800	Per Set	25.00	33.75	25.00	30.00
87	Center/Tea/Coffee Table with 4 Stool Made of Complete Solid Wood with Glass/Marble Size 150x100x76 cm (5"x3.5"x2.5')	9403.4000	9403.4000.3900	Per Set	39.00	52.65	44.85	46.80
88	Center/Tea/CoffeeTable with 4 Stool Made of Metal with Glass/Marble Size 150x100x76 cm (5"x3.5"x2'.25)	9403.4000	9403.4000.4000	Per Set	30.00	40.50	34.50	36.00
89	Center/Tea/Coffee Table Single Made of Complete Solid Wood with Glass / Marble Size 140x90x76 cm (4.5"x3"x2.5')	9403.4000	9403.4000.4100	Per Pc	33.00	44.55	37.95	39.60

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
90	Center/Tea/Coffee Table Single Made of Wood/MDF Laminated with Glass / Marble Size 140x90x76 cm (4.5"x3"x2.25")	9403.4000	9403.4000.4200	Per Pc	20.00	27.00	20.00	24.00
91	Tea/Coffee Trolley, Complete Solid Wood with Glass Top	9403.4000	9403.4000.4300	Per Pc	15.00	20.25	17.25	18.00
92	Tea/Coffee Trolley, Metal with Glass Top	9403.4000	9403.4000.4400	Per pc	11.00	14.85	12.65	13.20
93	Garden Table Metal Frame Top Glass All Sizes	9403.2000	9403.2000.1600	Per Kg	1.35	1.82	1.55	1.62
94	Garden Table Metal Frame Top Plastic/Ply All Sizes	9403.2000	9403.2000.1700	Per Kg	1.15	1.55	1.32	1.38
95	Garden Bench Made of Wood/Ply/Plastic Size:160x60x60cm (5.5"x2"x2")	9401.7900	9401.7900.1400	Per pc	12.00	16.20	13.80	14.40
96	T.V Trolley Complete Solid Wood with Glass Top, Thickness: 10mm, Size 135x70x70 cm (4.50"x2.5"x2.25")	9403.5030	9403.5030.2600	Per pc	33.00	44.55	37.95	39.60
97	T.V Trolley Metal/MDF with Glass Top, Thickness 10mm, Size 135x70x70 cm (4.5"x2.5"x2.25")	9403.5030	9403.5030.2800	Per pc	17.00	22.95	17.00	20.40
98	T.V. Stand, Metal / MDF with Glass Size 135x60x70 cm (4.5"x2"x2.25") Glass Thickness 10mm	9403.5030	9403.5030.2900	Per pc	12.00	16.20	12.00	14.40
99	LCD/LED DIVIDER WOOD BASE with MARBLE TOP/ Glass Top, Thickness 10mm, Size 150x60x60 cm (5"x2"x2")	9403.5030	9403.5030.3000	Per pc	84.00	113.40	96.60	100.80
100	TV Cabinet/Divider, MDF/Wooden Size 150x60x200 cm (5"x2"x7")	9403.5030	9403.5030.3100	Per pc	95.00	128.25	95.00	114.00
101	T.V Shelve Made of Glass, Thickness 10mm, Size 120x60x76 cm (4"x2"x2.5")	9403.5030	9403.5030.3200	Per pc	8.50	11.48	9.78	10.20
102	T.V Table made of Metal / MDF with Glass Size 140x70x60 cm (4.5"x2.25"x2")	9403.5030	9403.5030.3300	Per pc	12.00	16.20	12.00	14.40
103	Telephone Stand, Wooden/ Metal / Glass Mixed Glass, SIZE: 70X70X70 (2.25x2.25x2.25) Thickness 10mm,	9403.5030	9403.5030.3400	Per pc	11.00	14.85	12.65	13.20
104	Corner Stand 80cm Made of Glass	9403.5030	9403.5030.3500	Per pc	8.50	11.48	9.78	10.20
105	Console with Mirror MDF/Wood Size 170x60x200 cm (6x2"x6.50")	9403.5030	9403.5030.3600	Per pc	52.00	70.20	55.00	62.40
106	Console without Mirror, MDF/ Wood Size 170x60x200 cm (6"x2"x6.50")	9403.5030	9403.5030.3700	Per pc	38.00	51.30	40.00	45.60
107	Glass Rack Size 80x80x76 cm (2.5"x2.5"x2.5")	9403.5030	9403.5030.3800	Per pc	10.00	13.50	11.50	12.00
108	Glass Rack Size 80x80x180 cm (2.5"x2.5"x6")	9403.5030	9403.5030.3900	Per pc	17.00	22.95	19.55	20.40
109	Shoe Rack MDF/Wood Size 160x50x120 cm (63"x20"x48")	9403.6000	9403.6000.1300	Per pc	18.00	24.30	18.00	21.60
110	Coat Hanger Wood / Metal	9403.6000	9403.6000.1400	Per pc	6.80	9.18	7.82	8.16

S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
111	Swing, Metal/Cane/Plastic, All Sizes / Types	9508.9000	9508.9000.1000	Per Kg	1.60	2.16	1.84	1.92
112	Chester Drawer Size: 120 cm Made of MDF Laminated	9403.3000	9403.3000.1100	Per Pc	20.00	27.00	20.00	24.00
113	Chester Drawer All Size Made of Plastic	9403.7000	9403.7000.1000	Per Kg	1.22	1.65	1.40	1.46
114	Magazine Rack, MDF/ Wood Mixed, Size 90 cm	9403.3000	9403.3000.1200	Per pc	12.50	16.88	13.00	15.00

(Iqbal Hussain Kalair)
Valuation Officer

(Ch. Rizwan Bashir Kalair)
Deputy Director

(Muhammad Aslam)
Principal Appraiser

(Muhammad Iqbal Muneeb)
Additional Director

(Dr. Wasif Ali Memon)
Director





GOVERNMENT OF PAKISTAN
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CUSTOM HOUSE KARACHI

Annexure-A (Office Furniture and parts thereof Page:01 to 06)
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S.No	Description of goods	PCT Heading	Proposed PCT for Weboc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
1	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, Stainless Steel Base with Textile Fabrics	9401.3000	9401.3000.1000	Per Pc	52.00	70.20	59.80	45.00
2	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, Stainless Steel Base with Textile Mesh Fabrics	9401.3000	9401.3000.1100	Per Pc	45.00	60.75	51.75	46.00
3	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, Wooden Base with Textile Fabrics	9401.3000	9401.3000.1200	Per Pc	40.00	54.00	46.00	47.00
4	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, Wooden Base with Textile Mesh Fabrics	9401.3000	9401.3000.1300	Per Pc	38.00	51.30	43.70	48.00
5	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, Iron/Steel Chrome Coated Base with Textile Fabrics	9401.3000	9401.3000.1400	Per Pc	35.00	47.25	40.25	49.00
6	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, Iron/Steel Chrome Coated Base with Textile Mesh Fabrics	9401.3000	9401.3000.1500	Per Pc	34.00	45.90	39.10	50.00
7	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, Stainless Steel Base with Artificial Leather	9401.3000	9401.3000.1600	Per Pc	40.00	54.00	46.00	51.00
8	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, Wooden Base with Artificial Leather	9401.3000	9401.3000.1700	Per Pc	35.00	47.25	40.25	52.00
9	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, Iron/Steel Chrome Coated Base with Artificial Leather	9401.3000	9401.3000.1800	Per Pc	32.00	43.20	36.80	45.00
10	Office Chair High Back Revolving/ Hydraulic Stainless Steel Base with Textile Fabrics	9401.3000	9401.3000.1900	Per Pc	46.00	62.10	52.90	55.20
11	Office Chair High Back Revolving/ Hydraulic Stainless Steel Base with Textile Mesh Fabrics	9401.3000	9401.3000.2000	Per Pc	45.00	60.75	51.75	54.00



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S.No	Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
12	Office Chair High Back Revolving/ Hydraulic Wooden Base with Textile Fabrics	9401.3000	9401.3000.2100	Per Pc	35.00	47.25	40.25	42.00
13	Office Chair High Back Revolving/ Hydraulic Wooden Base with Textile Mesh Fabrics	9401.3000	9401.3000.2200	Per Pc	30.00	40.50	34.50	36.00
14	Office Chair High Back Revolving/ Hydraulic Iron/Steel Chrome Coated with Textile Fabrics	9401.3000	9401.3000.2300	Per Pc	25.00	33.75	28.75	30.00
15	Office Chair High Back Revolving/ Hydraulic Iron/Steel Chrome Coated with Textile Mesh Fabrics	9401.3000	9401.3000.2400	Per Pc	22.00	29.70	25.30	26.40
16	Office Chair High Back Revolving/ Hydraulic Plastic Base with Textile Fabrics	9401.3000	9401.3000.2500	Per Pc	20.00	27.00	23.00	24.00
17	Office Chair High Back Revolving/ Hydraulic Plastic with Textile Mesh Fabrics	9401.3000	9401.3000.2600	Per Pc	18.00	24.30	20.70	21.60
18	Office Chair High Back Revolving/ Hydraulic Stainless Steel Base with Artificial Leather	9401.3000	9401.3000.2700	Per Pc	40.00	54.00	46.00	48.00
19	Office Chair High Back Revolving/ Hydraulic Wooden Base with Artificial Leather	9401.3000	9401.3000.2800	Per Pc	35.00	47.25	40.25	42.00
20	Office Chair High Back Revolving/ Hydraulic Iron/Steel Chrome Coated Base with Artificial Leather	9401.3000	9401.3000.2900	Per Pc	30.00	40.50	34.50	36.00
21	Office Chair High Back Revolving/ Hydraulic Plastic Base with Artificial Leather	9401.3000	9401.3000.3000	Per Pc	20.00	27.00	23.00	24.00
22	Office/Computer Chair Low Back Revolving, Hydraulic Stainless Steel Base with Artificial Leather	9401.3000	9401.3000.3100	Per Pc	25.00	33.75	28.75	30.00
23	Office/Computer Chair Low Back Revolving, Hydraulic Wooden Base with Artificial Leather	9401.3000	9401.3000.3200	Per Pc	21.50	29.03	24.73	25.80
24	Office/Computer Chair Low Back Revolving, Hydraulic Iron/Steel Chrome Coated Base with Artificial Leather	9401.3000	9401.3000.3300	Per Pc	20.00	27.00	23.00	24.00
25	Office/Computer Chair Low Back Revolving, Hydraulic Plastic Base with Artificial Leather	9401.3000	9401.3000.3400	Per Pc	17.00	22.95	19.55	20.40
26	Office/Computer Chair Low Back Revolving, Hydraulic Stainless Steel Base with Textile Fabrics	9401.3000	9401.3000.3500	Per Pc	30.00	40.50	34.50	36.00





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S.No	Description of goods	PCT Heading	Proposed PCT for WcBoc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
27	Office/Computer Chair Low Back Revolving ,Hydraulic Stainless Steel Base with Textile Mesh Fabrics	9401.3000	9401.3000.3600	Per Pc	26.00	35.10	29.90	31.20
28	Office/Computer Chair Low Back Revolving ,Hydraulic/Wooden Base with Textile Fabrics/Mesh Fabrics	9401.3000	9401.3000.3700	Per Pc	22.00	29.70	25.30	26.40
29	Office/Computer Chair Low Back Revolving ,Hydraulic Iron/Steel Chrome Coated Base with Textile Fabrics/Mesh Fabrics	9401.3000	9401.3000.3800	Per Pc	20.00	27.00	23.00	24.00
30	Office/Computer Chair Low Back Revolving ,Hydraulic Plastic Base with Textile Fabrics/Mesh Fabrics	9401.3000	9401.3000.3900	Per Pc	18.00	24.30	20.70	21.60
31	Waiting Chair, 03 seater (Public Seating) Metal Frame with Cushion	9401.7100	9401.7100.1000	Per Set	45.00	60.75	51.75	54.00
32	Waiting Chair, 03 seater (Public Seating) Metal Frame without Cushion	9401.7900	9401.7900.1000	Per Set	30.00	40.50	34.50	36.00
33	Office Visiting Chair NON Hydraulic / NON Revolving Stainless Steel Frame with Artificial Leather	9401.3000	9401.3000.4000	Per Pc	14.00	18.90	16.10	16.80
34	Office Visiting Chair NON Hydraulic / NON Revolving Iron/Steel Chrome Coated Frame with Artificial Leather	9401.3000	9401.3000.4100	Per Pc	10.00	13.50	11.50	12.00
35	Office Visiting Chair NON Hydraulic / NON Revolving Wooden Frame with Artificial Leather	9401.3000	9401.3000.4200	Per Pc	11.00	14.85	12.65	13.20
36	Office Visiting Chair NON Hydraulic / NON Revolving Stainless Steel Frame with Textile Fabrics	9401.3000	9401.3000.4300	Per Pc	14.00	18.90	16.10	16.80
37	Office Visiting Chair NON Hydraulic / NON Revolving Iron/Steel Chrome Coated Frame with Textile Fabrics	9401.3000	9401.3000.4400	Per Pc	11.10	14.99	12.77	13.32
38	Office Visiting Chair NON Hydraulic / NON Revolving Wooden Frame with Textile Fabrics	9401.3000	9401.3000.4500	Per Pc	11.50	15.53	13.23	13.80
39	Simple Kids Chair (Hand Shape)	9401.3000	9401.3000.4600	Per Pc	10.00	13.50	11.50	12.00
40	Seat & Back for Chair with Cushion	9401.9090	9401.9090.1000	Per Kg	1.52	2.05	1.75	1.82
41	Seat & Back for Chair Raw Ply	9401.9090	9401.9090.1100	Per Kg	0.55	0.74	0.63	0.66
42	Chair Caster (Wheels) Plastic/Nylon	9401.9090	9401.9090.1200	Per Kg	1.20	1.62	1.38	1.44
43	Mechanism for Chair, Made of Metal	9401.9090	9401.9090.1300	Per Kg	1.50	2.03	1.73	1.80





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S.No	Description of goods	PCT Heading	Proposed PCT for Weboc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
44	Chair Frame, Made of Metal	9401.9090	9401.9090.1400	Per Kg	1.50	2.03	1.73	1.80
45	Chair Base, Plastic	9401.9090	9401.9090.1500	Per Kg	1.35	1.82	1.55	1.62
46	Chair Base, Metal	9401.9090	9401.9090.1600	Per Kg	1.50	2.03	1.73	1.80
47	Chair Base, Wooden	9401.9090	9401.9090.1700	Per Kg	1.25	1.69	1.44	1.50
48	Arm Rest, Made Of Metal	9401.9090	9401.9090.1800	Per Kg	1.45	1.96	1.67	1.74
49	Arm Rest, Made of Plastic	9401.9090	9401.9090.1900	Per Kg	1.20	1.62	1.38	1.44
50	Arm Rest, Made of Wooden	9401.9090	9401.9090.2000	Per Kg	1.25	1.69	1.44	1.50
51	Office Table with Side Rack Made of Complete Solid Wood Size 150x76x76 cm (4.5'x2.5'x2.5')	9403.3000	9403.3000.1000	Per Set	144.00	194.40	165.60	172.80
52	Office Table with Side Rack Made of MDF Laminated Size 150x70x76 cm (4.5'x2.5'x2.5')	9403.3000	9403.3000.1100	Per Set	80.00	108.00	80.00	96.00
53	Office Table with Side Rack Made of Metal Top Glass All Sizes	9403.1000	9403.1000.1000	Per Kg	1.40	1.89	1.61	1.68
54	Office Table with Side Rack Made of Complete Solid Wood Size 160x90x76 cm (5.5'x3'x2.5')	9403.3000	9403.3000.1200	Per Set	168.00	226.80	193.20	201.60
55	Office Table with Side Rack Made of MDF Laminated Size 160x90x76 cm (5.5'x3'x2.5')	9403.3000	9403.3000.1300	Per Set	96.00	129.60	98.00	115.20
56	Office Table with Side Rack Made of Complete Solid Wood Size 180x100x76 cm (6'x3.5'x2.5')	9403.3000	9403.3000.1400	Per Set	195.00	263.25	224.25	234.00
57	Office Table with Side Rack Made of MDF Laminated Size 180x100x76 cm (6'x3.5'x2.5')	9403.3000	9403.3000.1500	Per Set	107.00	144.45	110.00	128.40
58	Office Table with Side Rack Made of Complete Solid Wood Size 200x100x76 cm (6.5'x3.5'x2.5')	9403.3000	9403.3000.1600	Per Set	205.00	276.75	235.75	246.00
59	Office Table with Side Rack Made of MDF Laminated Size 200x100x76 cm (6.5'x3.5'x2.5')	9403.3000	9403.3000.1700	Per Set	125.00	168.75	125.00	150.00
60	Book Case Made of Complete Solid Wood without Door Size 150x60x180 cm (5'x2'x6') feet	9403.3000	9403.3000.1800	Per Pc	54.00	72.90	62.10	64.80
61	Book Case Made of MDF laminated Size 150x60x180 cm (5'x2'x6')	9403.3000	9403.3000.1900	Per Pc	35.00	47.25	36.00	42.00
62	Book Case Made of Metal All Sizes	9403.1000	9403.1000.1100	Per Kg	1.50	2.03	1.73	1.80





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S.No	Description of goods	PCT Heading	Proposed PCT for Weboc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
63	Book Cabinet Made of Complete Solid Wood Size 150x200x50cm (5'x6.5'x1.8')	9403.3000	9403.3000.2000	Per Pc	85.00	114.75	97.75	102.00
64	Book Cabinet Made of MDF laminated Size 150x60x200cm (5'x6.5'x1.8')	9403.3000	9403.3000.2100	Per Pc	55.00	74.25	55.00	66.00
65	Book Cabinet Made of Metal All Sizes	9403.1000	9403.1000.1200	Per Kg	1.50	2.03	1.73	1.80
66	Computer Table, Made of Complete Solid Wood Glass Top /Attachment Size 140x76x120 cm (4.5'x2.5'x4')	9403.3000	9403.3000.2200	Per Pc	25.00	33.75	28.75	30.00
67	Computer Table, Made of complete MDF Laminated Size 140x76x120 cm (4.5'x2.5'x4')	9403.3000	9403.3000.2300	Per Pc	18.00	24.30	20.00	21.60
68	Computer Table, Made of MDF Laminated with Glass Top/Attachment Size 140x76x120 cm (4.5'x2.5'x4')	9403.3000	9403.3000.2400	Per Pc	15.00	20.25	16.00	18.00
69	Computer Table, Made of Metal with Glass All Sizes	9403.1000	9403.1000.1300	Per Kg	1.50	2.03	1.73	1.80
70	Office Partition /Work Station, (04-Persons) Made of Metal Glass, All Size.	9403.1000	9403.1000.1400	Per Kg	1.50	2.03	1.73	1.80
71	Office Partition /Work Station, (04-Persons) Made of MDF Laminated with Glass/Metal fittings Size 280x280x140 cm (9'x9'x4.5')	9403.3000	9403.3000.2500	Per Pc	145.00	195.75	148.00	174.00
72	Office Partition /Work Station, (04-Persons) Made of Particle Board with Glass/Metal fittings Size 280x280x140 cm (9'x9'x4.5')	9403.3000	9403.3000.2600	Per Pc	135.00	182.25	155.25	162.00
73	Office Partition /Work Station, (04-Persons) Made of Complete Solid Wood with Glass/Metal fittings Size 280x280x140 cm (9'x9'x4.5')	9403.3000	9403.3000.2700	Per Pc	216.00	291.60	248.40	259.20
74	Conference Table, Made of Complete Solid Wood Size 240x120x76 cm (8'x4'x2.5')	9403.3000	9403.3000.2800	Per Pc	180.00	243.00	207.00	216.00
75	Conference Table, Made of MDF Size 240x120x76 cm (8'x4'x2.5')	9403.3000	9403.3000.2900	Per Pc	120.00	162.00	122.00	144.00
76	Conference Table, Made of Metal Glass All Sizes	9403.1000	9403.1000.1500	Per Kg	1.55	2.09	1.78	1.86
77	Staff Table with Computer Rack Made of MDF Laminated Size 130x70x75 cm (5.25'x2.25'x2.5')	9403.3000	9403.3000.3000	Per Pc	72.00	97.20	75.00	86.40
78	Speech Dice, Made of Complete Solid Wood Size 135x60x42 cm (4.6'x2x2'x1.6')	9403.3000	9403.3000.3100	Per Pc	66.00	89.10	75.90	79.20





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S.No	Description of goods	PCT Heading	Proposed PCT for WcBoc	Customs Value in US\$				
				U.O.M	China	Europe/ USA/ Canada	Far East	Others
79	Speech Dice, Made of MDF Laminated Size 135x60x42 cm (4.6'x2x2'x1.6')	9403.3000	9403.3000.3200	Per Pc	30.00	40.50	30.00	36.00
80	Speech Dice, Made of Metal Glass All Sizes	9403.1000	9403.1000.1600	Per Kg	1.50	2.03	1.73	1.80
81	Office Reception/Counter Table, Made of Complete Solid Wood, Size 145x100x60 cm (4.9'x3.4'x2')	9403.3000	9403.3000.3300	Per Pc	62.00	83.70	71.30	74.40
82	Office Reception /Counter Table, Made of MDF Laminated, Size 145x100x60 cm (4.9'x3.4'x2')	9403.3000	9403.3000.3400	Per Pc	35.00	47.25	35.00	42.00
83	Office Reception/Counter Table, Made of Metal Glass, All Sizes	9403.1000	9403.1000.1700	Per Kg	1.50	2.03	1.73	1.80

(Iqbal Hussain Kalyar)
Valuation Officer

(Ch. Rizwan Hashir Kalair)
Deputy Director



(Muhammad Wasif Ali Memon)
Director

(Muhammad Iqbal Munceeb)
Additional Director

(Muhammad Aslam)
Principle Appraiser