



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 Washing Machines Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1026 / 2017)

No. Misc/18/2009-VII

Dated: February 02, 2017

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

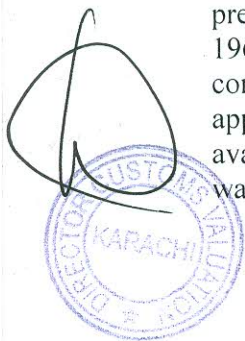
2. **Background of the valuation issue:** Customs values of Washing Machines were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.241/2010, dated 01-04-2010. The Valuation Ruling required revision in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs values of Washing Machines.

3 **Stakeholders' participation in determination of Customs values:** Different meetings with stakeholders were held. Importers had been requested to furnish the following documents before or during the course of meetings:

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- D. 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. No documents were submitted in this Directorate General on or even after the said scheduled meetings. Resultantly numerous surveys were conducted for determination of the customs values.

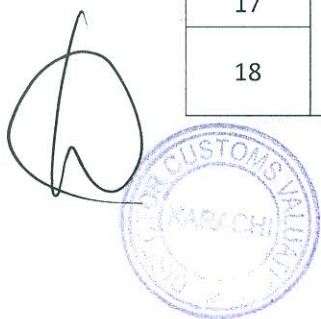
5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of different brands/capacity and models of Washing Machines. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs. Identical / similar goods value methods provided in Section 25 (5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Stakeholder's meetings were also scheduled but during the meetings very divergent point of regarding international market prices was presented. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. For the purpose different markets were surveyed repeatedly. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. Online values of subject goods were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently,



the Customs values of Washing Machines have been determined under Section 25(9) of the Customs Act, 1969.

6. **Customs values for Washing Machines:** Washing Machines *hereinafter* specified shall be assessed to duty/taxes at the following Customs Values:-

S.NO	Description	PCT	Proposed PCT for WeBOC	origin	Customs Value (US\$/Pc)
1	2	3	4	5	6
1	Automatic Washing Machine (Top Load)-- 5 Kg	8450.1100	8450.1100.1000	China	90
2			8450.1100.1010	Far East/ Middle East/ Egypt	105
3			8450.1100.1020	Europe/ USA/Japan	115
4			8450.1100.1030	Other Origins	110
5	Automatic Washing Machine (Top Load)-- 6.5 Kg	8450.1100	8450.1100.1040	China	100
6			8450.1100.1050	Far East/ Middle East/ Egypt	115
7			8450.1100.1060	Europe/ USA/Japan	130
8			8450.1100.1070	Other Origins	120
9	Automatic Washing Machine (Top Load)-- 7 Kg	8450.1100	8450.1100.1080	China	110
10			8450.1100.1090	Far East/ Middle East/ Egypt	125
11			8450.1100.1100	Europe/ USA/Japan	145
12			8450.1100.1110	Other Origins	132
13	Automatic Washing Machine (Top Load)-- 8 Kg	8450.1100	8450.1100.1120	China	125
14			8450.1100.1130	Far East/ Middle East/ Egypt	144
15			8450.1100.1140	Europe/ USA/Japan	162
16			8450.1100.1150	Other Origins	150
17	Automatic Washing Machine (Top Load)-- 9 Kg	8450.1100	8450.1100.1160	China	150
18			8450.1100.1170	Far East/ Middle East/ Egypt	170



19			8450.1100.1180	Europe/ USA/Japan	200
20			8450.1100.1190	Other Origins	180
21	Automatic Washing Machine (Top Load)-- 9.5Kg	8450.1100	8450.1100.1200	China	160
22			8450.1100.1210	Far East/ Middle East/ Egypt	185
23			8450.1100.1220	Europe/ USA/Japan	210
24			8450.1100.1230	Other Origins	195
25	Automatic Washing Machine (Top Load)-- 10Kg	8450.1100	8450.1100.1240	China	170
26			8450.1100.1250	Far East/ Middle East/ Egypt	195
27			8450.1100.1260	Europe/ USA/Japan	220
28			8450.1100.1270	Other Origins	200
29	Automatic Washing Machine (Top Load)-- 11Kg	8450.1100	8450.1100.1280	China	185
30			8450.1100.1290	Far East/ Middle East/ Egypt	210
31			8450.1100.1300	Europe/ USA/Japan	240
32			8450.1100.1310	Other Origins	225
33	Automatic Washing Machine (Top Load)-- 13Kg	8450.1100	8450.1100.1320	China	195
34			8450.1100.1330	Far East/ Middle East/ Egypt	220
35			8450.1100.1340	Europe/ USA/Japan	250
36			8450.1100.1350	Other Origins	230
37	Automatic Washing Machine (Top Load)-- 14Kg	8450.1100	8450.1100.1360	China	205
38			8450.1100.1370	Far East/ Middle East/ Egypt	235
39			8450.1100.1380	Europe/ USA/Japan	265
40			8450.1100.1390	Other Origins	245
41	Automatic Washing Machine (Top Load)-- 16Kg	8450.1100	8450.1100.1400	China	225
42			8450.1100.1410	Far East/ Middle East/ Egypt	255
43			8450.1100.1420	Europe/ USA/Japan	290



44			8450.1100.1430	Other Origins	270
45	Automatic Washing Machine (Front Load)--5 Kg	8450.1100	8450.1100.1440	China	135
46			8450.1100.1450	Far East/ Middle East/ Egypt	155
47			8450.1100.1460	Europe/ USA/Japan	175
48			8450.1100.1470	Other Origins	160
49	Automatic Washing Machine (Front Load)--6.5 Kg	8450.1100	8450.1100.1480	China	180
50			8450.1100.1490	Far East/ Middle East/ Egypt	205
51			8450.1100.1500	Europe/ USA/Japan	235
52			8450.1100.1510	Other Origins	215
53	Automatic Washing Machine (Front Load)--7 Kg	8450.1100	8450.1100.1520	China	190
54			8450.1100.1530	Far East/ Middle East/ Egypt	215
55			8450.1100.1540	Europe/ USA/Japan	250
56			8450.1100.1550	Other Origins	230
57	Automatic Washing Machine (Front Load)--8 Kg	8450.1100	8450.1100.1560	China	205
58			8450.1100.1570	Far East/ Middle East/ Egypt	235
59			8450.1100.1580	Europe/ USA/Japan	265
60			8450.1100.1590	Other Origins	245
61	Automatic Washing Machine (Front Load)--9Kg	8450.1100	8450.1100.1600	China	220
62			8450.1100.1610	Far East/ Middle East/ Egypt	250
63			8450.1100.1620	Europe/ USA/Japan	280
64			8450.1100.1630	Other Origins	260
65	Automatic Washing Machine (Front Load)--9.5Kg	8450.1100	8450.1100.1640	China	225
66			8450.1100.1650	Far East/ Middle East/ Egypt	250
67			8450.1100.1660	Europe/ USA/Japan	290
68			8450.1100.1670	Other Origins	270
69		8450.1100	8450.1100.1680	China	240



70	Automatic Washing Machine (Front Load)--11Kg		8450.1100.1690	Far East/ Middle East/ Egypt	275
71			8450.1100.1700	Europe/ USA/Japan	310
72			8450.1100.1710	Other Origins	290
73	Automatic Washing Machine (Front Load)--13Kg	8450.1100	8450.1100.1720	China	260
74			8450.1100.1730	Far East/ Middle East/ Egypt	295
75			8450.1100.1740	Europe/ USA/Japan	335
76			8450.1100.1750	Other Origins	310
77	Automatic Washing Machine (Front Load)--16Kg	8450.1100	8450.1100.1760	China	280
78			8450.1100.1770	Far East/ Middle East/ Egypt	320
79			8450.1100.1780	Europe/ USA/Japan	360
80			8450.1100.1790	Other Origins	335
81	Semi Automatic washing Machine with Spin Dryer--5 Kg	8450.1200	8450.1200.1000	China	55
82			8450.1200.1010	Far East/ Middle East/ Egypt	63
83			8450.1200.1020	Europe/ USA/Japan	70
84			8450.1200.1030	Other Origins	65
85	Semi Automatic washing Machine with Spin Dryer--6 Kg	8450.1200	8450.1200.1040	China	60
86			8450.1200.1050	Far East/ Middle East/ Egypt	70
87			8450.1200.1060	Europe/ USA/Japan	80
88			8450.1200.1070	Other Origins	72
89	Semi Automatic washing Machine with Spin Dryer--7Kg	8450.1200	8450.1200.1080	China	64
90			8450.1200.1090	Far East/ Middle East/ Egypt	74
91			8450.1200.1100	Europe/ USA/Japan	83
92			8450.1200.1110	Other Origins	77
93	Semi Automatic washing Machine with Spin Dryer--8Kg	8450.1200	8450.1200.1120	China	68
94			8450.1200.1130	Far East/ Middle East/ Egypt	78



95		8450.1200.1140	Europe/ USA/Japan	88
96		8450.1200.1150	Other Origins	82

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 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 ruling supersedes Valuation Ruling No.241/2010 dated 01-04-2010.*

(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 (Appraisalment), 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, Maj-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.