



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 Ceramic / Porcelain Sanitary Wares Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1282 / 2018)

No. Misc/07A/2017-V/414

Dated: April 12, 2018

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Ceramic / Porcelain Sanitary wares, are determined as follows : -

2. **Background of the valuation issue:** A number of representations were received in this Directorate General that sanitary porcelain/ sanitary wares of different types and brands are being assessed at lower values. Therefore, an exercise was undertaken to determine the customs values of Ceramic / Porcelain Sanitary wares under Section 25-A of the Customs Act, 1969, to reflect the prices prevailing in the international market.

3. **Stakeholders' participation in determination of Customs values:** A number of stakeholders meetings were held in this Directorate General culminating in a meeting held on 22.02.2018 with importers and representatives of field formations. The importers were requested to submit the following documents before or during the course of stakeholders' meeting to help in determination of customs values: -

- 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 values of supplies (excluding duty and taxes) to substantiate their contentions.

4. The representatives of Ms Agility, Ms ABN Enterprises, Ms M. A . W. & Company, Ms Marachi International, Ms Marosh, etc appeared during the course of stakeholders meetings. Representatives of clearance collectorates also attended the meetings. The importers contended that their imported items are being assessed at higher values. Ms Porta brand agitated that their assessment is being carried out at values issued in an advice no. 19/2008 whereas other identical brands are being assessed at much lower values. They also submitted import documents, invoices and other relevant documents to substantiate their contentions. Certain importers asked for time to submit documents to substantiate their contentions but in spite of lapse of considerable time, no additional record has been furnished.

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 Ceramic / Porcelain Sanitary wares. Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. 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. Thereafter, market enquiries as envisaged under section 25(7) of the Customs Act, 1969, were conducted.

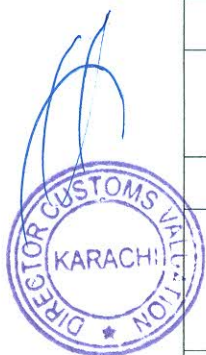




All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Ceramic / Porcelain Sanitary wares have been determined under Section 25(7) of the Customs Act, 1969.

6. **Customs values for Ceramic / Porcelain Sanitary wares :** Customs values of Ceramic/ Porcelain Sanitary wares *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values :-

S.NO	Description	PCT	Proposed PCT for WeBOC	Custom Values C&F Value US\$/ PC/ Set		
				China	Turkey/ Thailand /Malaysia / Indonesia	Europe/ USA
1	Toilet set 1 pc set (Pedestal pan with Cistern & Accessories)	6910.1080	6910.1080.1000	37	44	55
2	Toilet set 2 pc set (Pedestal pan with Cistern & Accessories)	6910.1080	6910.1080.1100	29	35	43
3	Wall hung toilet with cistern	6910.1080	6910.1080.1200	35	42	52
4	Wall hung toilets	6910.1080	6910.1080.1300	20	24	30
5	Concealed cistern	6910.1040	6910.1040.1000	15	18	22
6	Cistern Flash Tank	6910.1040	6910.1040.1100	7	8.4	10
7	Gold plated Toilet 1 pc set (Pedestal pan with Cistern & Accessories)	6910.1080	6910.1080.1400	50	60	75
8	Wash Basin with Pedestal upto 60 cm	6910.1010	6910.1010.1000	14	17	21
9	Wash Basin with Pedestal more than 60 cm	6910.1010	6910.1010.1100	30	36	45
10	Wash Basin with half Pedestal upto 60 cm	6910.1010	6910.1010.1200	13	15	19
11	Wash Basin (/ under counter ) without pedestral	6910.1010	6910.1010.1300	12	14.5	18
12	Wash Basin ( over counter/ art vanity ) without pedestral	6910.1010	6910.1010.1400	8	9.6	12
13	Pedestal for Wash Basin	6910.1090	6910.1090.1000	4.5	5.4	6.75
14.	Squatting Pan with cistern /WC / water closet	6910.1080	6910.1080.1500	6.5	8	9.7




15	Wall Hung Urinal Small	6910.1070	6910.1070.1000	7	8.4	10.5
16	Pedestal Urinal Large	6910.1070	6910.1070.1100	15	18	22
17	Bidet	6910.1030	6910.1030.1000	17	20	25
18	Double Square sink with fitting	6910.1050	6910.1050.1000	19	23	28
19	Single sink with fitting	6910.1050	6910.1050.1100	14	17	21
20	Ceramic Bath tub (Plain)	6910.1020	6910.1020.1000	80	100	120
21	Seat cover	6910.1090	6910.1090.1100	3.00	3.6	4.5
22	Pedestal Pan with seat cover	6910.1080	6910.1080.1600	16	19	24
23	Half Pedestal Pan	6910.1010	6910.1090.1200	3	3.6	4.5

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 differential between air freight and sea freight while applying the Customs values determined in this Ruling.

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, 7<sup>th</sup> Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in the 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 herein. PCT Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officer. 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.

  
(Muhammad Iqbal Muneeb)  
Director  
14/5/18

Copy for information to :-

1. The Member (Customs), 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 Director General, Intelligence and Investigation-FBR, Islamabad.
8. The Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. The Director General, Post Clearance Audit (PCA), Islamabad.
10. The Director General, Internal Audit (Customs), Karachi.
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/Peshawar/ Multan.
12. The Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in 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, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Revision Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. The Karachi Customs Agents Association, Bohri Road, Karachi.
19. The CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement (East/West), Custom House, Karachi.
21. The Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR website.
22. Guard File.