



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement & Facilitation (East / West) / Port Muhammad Bin Qasim / JIAP, Karachi (Appraisement & Facilitation / Enforcement & Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement & Facilitation/ Enforcement & Compliance) / Gawadar / Gilgit-Baltistan / Export (Karachi / Port Qasim)

**DETERMINATION OF CUSTOMS VALUES OF HOUSING (8483.3090) AND BALL, TAPER,
NEEDLE, ROLLER, SPHERICAL & CYLINDRICAL BEARINGS PCT (8482.1000, 8482.2000,
8482.3000, 8482.4000, 8482.5000, 8482.6000, 8482.7000 & 8482.8000) AND
PARTS/COMPONENTS OF BEARINGS PCT (8482.9100, 8482.9910, 8482.9990) UNDER
SECTION 25-A OF THE CUSTOMS ACT, 1969**

1498
(VALUATION RULING NO. / 2020)

C. No. Misc/01/2009-VII/ *15487*

Dated: 08-12-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Housing (8483.3090) and Ball, Taper, Needle, Roller, Spherical & Cylindrical Bearings PCTs (8482.1000, 8482.2000, 8482.3000, 8482.4000, 8482.5000, 8482.6000, 8482.7000 & 8482.8000) and Parts/Components of Bearings PCTs (8482.9100, 8482.9910, 8482.9990) are determined as follows:

20

2. Background of the valuation issue: Earlier the Customs values of Ball, Taper, Needle, Roller, Spherical & Cylindrical Bearings and the Parts/Components thereof were determined under section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1408/2019 dated 01-11-2019. Several representations were received from the importers regarding misuse of said ruling especially for the parts/components to evade duty and taxes. During the analysis of import data of the subject goods for the determination of customs values afresh, wide variations in values particularly of parts viz-a-viz CBU were observed. Therefore, this Directorate General initiated an exercise for determination of Customs Values of the subject goods in terms of Section 25-A of the Customs Act, 1969.

3. Stakeholders' participation in determination of values: Meeting was scheduled and held on 26-08-2020. The meeting was attended by different stakeholders. The participants were requested to submit following documents before or during the course of meeting so that customs values could be determined: -

- i. Invoices of imports during last three months showing customs 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 the last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

During the meeting, some stakeholders discussed that after conversion of UoM from weight to per piece as per Boards directive in Valuation Ruling No. 1408/2019 dated 01-11-2019, there was no check to ensure that minimum unit price / Kg as given in earlier rulings was being maintained. Furthermore, it was also pointed out that there was no valuation ruling for Housing incorporating Bearing and Housing without incorporating Bearing under PCTs 8482.2000 & 8483.3090 respectively. The consignments of the subject goods are being assessed according to a letter dated 15-02-2014 which is more than five years old and need to be updated so that the chance of under-invoicing in the said item is checked. It was proposed that the minimum criteria of Unit Price/Kg may be mentioned in Ruling to ensure that bearing numbers are not manipulated to evade duty & taxes.

4. Method adopted to determine Customs values: Valuation methods provided in Section 25 of the Customs Act, 1969, were duly applied in their regular sequential order to arrive at 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 because requisite information was not available as per law. The wide variation of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence requisite information under law was not available to arrive at the transaction value. Therefore, identical / similar goods value methods as provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case. The same provided some reference values but could not be exclusively and solely relied upon. In line with the statutory sequential order of Section 25, this office conducted market inquiries under sub-Section (7) of section 25 of the Customs Act, 1969, however, this method of valuation could not be exclusively relied upon. Therefore, valuation method vide Section 25(8) was examined for valuation but the same also could not be applied as conversion cost from the constituent material and allied expenses, at the country of export were not available for manufacturing of the subject goods. Finally, clearance data, market information and international prices through internet were examined thoroughly and the information so gathered were utilized and analyzed for determination of customs values of the subject goods under Section 25 (9) of the Customs Act, 1969.



5. Customs values for Ball, Taper, Needle, Roller, Spherical & Cylindrical Bearings PCTs (8482.1000, 8482.2000, 8482.3000, 8482.4000, 8482.5000, 8482.6000, 8482.7000 & 8482.8000) hereinafter specified shall be assessed to duty/taxes on the minimum Customs values mentioned against them in the Table-I mentioned therein as:

Annex-A: Sr. No. 01 to Sr. No. 505 comprising of pages 01 to page 08.

Annex-B: Sr. No. 01 to Sr. No. 211 comprising of pages 01 to page 04.

Annex-C: Sr. No. 01 to Sr. No. 114 comprising of pages 01 to page 02.

- Note: (i) The customs values US\$/Kg of Ball bearings/taper bearing should not be less than 2.75, 6.50 and 5.5 for China, Japan and other origins respectively.
(ii) The customs value US\$/Kg of Needle, Roller, Spherical & Cylindrical Bearings should not be less than 5.20, 10 and 6.00 for China, Japan and other origins respectively.

The Customs values of **Parts/ components of Bearings and Housing incorporating Bearing and Housing without incorporating Bearings** PCTs (8482.9100, 8482.9910, 8482.9990 and 8483.3090) - hereinafter specified shall be assessed to duty/taxes on the customs values mentioned against them in the **Table-II** below:-

Sr. No.	Description of Goods	HS Code	Proposed PCT for WeBOC	Mode of Packing	Origin	Customs Value US\$/Kg
1	2	3	4	5	6	7
01	Parts/ Components of Ball, Taper, Needle, Roller, Spherical & Cylindrical Bearings	8482.9100 8482.9910 8482.9990	8482.9100.1000 8482.9910.1000 8482.9990.1000	Kit/packet or SKD form	China	2.30
02					Others	4.80
03.	Housing without incorporating Bearing	8483.3090	8483.3090.1000		China	1.50

Note: In case of import of a **Housing incorporating Bearing**, **65% of value of Housing as given at Sr.No.3 above and 35% of value of respective Bearing numbers** from annexures to this Ruling shall be taken for assessment purpose.



In cases where declared / transaction values are higher than the Customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing officer shall apply those values in terms of Sub-Section 25(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.

7. Validity of this Valuation Ruling: The value 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.

8. Review of the value determined vide this Valuation Ruling: A review 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, 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 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. The Customs values determined in the Valuation Ruling are for the descriptions and specifications as mentioned herein. HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or 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 of the Customs Act, 1969 or any other law in vogue therein.

10. This ruling supersedes Valuation Ruling No. 1408/2019 dated 01-11-2019.



(Shafique Ahmed Latki)
Director

Copy for information to:

1. The Member (Customs, Operations), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisement & Facilitation), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement & Compliance), 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 & Compliance), 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 Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & 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 & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. The Webmaster, Federal Board of Revenue, Islamabad.
18. Guard File.

S. NO.	DESCRIPTION	PCT	WeBOC PCT	PART NO.	WEIGHT (KGS PER PIECE)	CHINA / INDIA (US\$ PER PIECE)	JAPAN (US\$ PER PIECE)	OTHER ORIGIN Romania, Poland, Slovakia, Hungary, Thailand, Bulgaria, Taiwan Korea, Vietnam, Russia (US\$ PER PIECE)
1	BALL BEARING	8482.1000 8482.2000	8482.1000.1000 8482.2000.1000	6000	0.02	0.05	0.12	0.10
2				6001	0.02	0.06	0.14	0.12
3				6002	0.03	0.08	0.20	0.17
4				6003	0.04	0.11	0.25	0.21
5				6004	0.07	0.19	0.45	0.38
6				6005	0.08	0.22	0.52	0.44
7				6006	0.12	0.32	0.75	0.64
8				6007	0.16	0.43	1.01	0.85
9				6008	0.19	0.52	1.24	1.05
10				6009	0.24	0.65	1.54	1.30
11				6010	0.26	0.72	1.70	1.44
12				6011	0.39	1.07	2.52	2.13
13				6012	0.41	1.14	2.69	2.28
14				6013	0.42	1.16	2.74	2.32
15				6014	0.60	1.66	3.93	3.32
16				6015	0.65	1.78	4.22	3.57
17				6016	0.85	2.35	5.55	4.70
18				6017	0.89	2.45	5.79	4.90
19				6018	1.02	2.81	6.63	5.61
20				6019	1.08	2.97	7.02	5.94
21				6020	1.15	3.16	7.48	6.33
22				6021	1.59	4.37	10.34	8.75
23				6022	1.96	5.39	12.74	10.78
24				6200	0.03	0.09	0.21	0.18
25				6201	0.04	0.10	0.24	0.20
26				6202	0.05	0.12	0.29	0.25
27				6203	0.07	0.18	0.43	0.36
28				6204	0.11	0.29	0.69	0.58
29				6205	0.13	0.35	0.83	0.70
30				6206	0.20	0.55	1.29	1.09
31				6207	0.29	0.79	1.87	1.58
32				6208	0.37	1.01	2.38	2.01
33				6209	0.40	1.09	2.59	2.19
34				6210	0.45	1.25	2.95	2.50
35				6211	0.60	1.65	3.90	3.30
36				6212	0.78	2.15	5.07	4.29
37				6213	0.99	2.72	6.44	5.45
38				6214	1.07	2.94	6.96	5.89
39				6215	1.18	3.25	7.67	6.49
40				6216	1.40	3.85	9.10	7.70
41				6217	1.80	4.95	11.70	9.90
42				6218	2.16	5.94	14.04	11.88
43				6219	2.60	7.15	16.90	14.30
44				6220	3.10	8.53	20.15	17.05
45				6221	3.70	10.18	24.05	20.35
46				6222	4.36	11.99	28.34	23.98
47				6300	0.05	0.14	0.33	0.28
48				6301	0.06	0.17	0.39	0.33
49				6302	0.08	0.22	0.52	0.44
50				6303	0.11	0.30	0.72	0.61
51				6304	0.14	0.40	0.94	0.79
52				6305	0.23	0.63	1.50	1.27
53				6306	0.36	0.99	2.34	1.98
54				6307	0.45	1.24	2.93	2.48
55				6308	0.63	1.73	4.10	3.47
56				6309	0.85	2.34	5.53	4.68
57				6310	1.10	3.03	7.15	6.05
58				6311	1.37	3.77	8.91	7.54



 Additional Director
 Directorate General
 Customs Valuation, Karachi



 IQBAL ALI
 Principal Appraiser
 Directorate General of Customs Valuation
 Karachi



 Valuation Officer
 Customs Valuation
 Custom House, Karachi

59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124



Additional Director
Directorate General
Customs Valuation, Karachi

IQBAL ALI
Principal Appraiser
Directorate General of Customs Valuation
Karachi

Validation Officer
Customs Valuation
Custom House, Karachi

6312	1.75	4.81	11.38	9.63
6313	2.10	5.78	13.65	11.55
6314	2.50	6.88	16.25	13.75
6315	3.03	8.33	19.70	16.67
6316	3.60	9.90	23.40	19.80
6317	4.20	11.55	27.30	23.10
6318	4.90	13.48	31.85	26.95
6319	5.67	15.59	36.86	31.19
6320	7.00	19.25	45.50	38.50
6321	8.05	22.14	52.33	44.28
6322	9.54	26.24	62.01	52.47
6324	12.40	34.10	80.60	68.20
6403	0.27	0.74	1.76	1.49
6404	0.40	1.10	2.60	2.20
6405	0.53	1.46	3.45	2.92
6406	0.73	2.01	4.75	4.02
6407	0.93	2.56	6.05	5.12
6408	1.23	3.38	8.00	6.77
6409	1.53	4.21	9.95	8.42
6410	1.88	5.17	12.22	10.34
6411	2.29	6.30	14.89	12.60
6412	2.77	7.62	18.01	15.24
6413	3.30	9.08	21.45	18.15
6414	4.83	13.28	31.40	26.57
6415	5.72	15.73	37.18	31.46
6800	0.01	0.01	0.03	0.03
6801	0.01	0.02	0.04	0.03
6802	0.01	0.02	0.05	0.04
6803	0.01	0.02	0.05	0.04
6804	0.02	0.05	0.12	0.10
6805	0.02	0.06	0.14	0.12
6806	0.03	0.07	0.17	0.14
6807	0.03	0.08	0.19	0.16
6808	0.03	0.09	0.21	0.18
6809	0.04	0.11	0.26	0.22
6810	0.03	0.09	0.21	0.18
6811	0.08	0.23	0.54	0.46
6813	0.11	0.29	0.69	0.58
6814	0.13	0.35	0.83	0.70
6815	0.14	0.38	0.89	0.75
6816	0.15	0.40	0.94	0.80
6817	0.27	0.74	1.76	1.49
6818	0.29	0.78	1.85	1.57
6819	0.30	0.83	1.95	1.65
6820	0.31	0.86	2.03	1.72
6900	0.01	0.03	0.07	0.06
6901	0.02	0.04	0.10	0.09
6902	0.02	0.05	0.12	0.10
6903	0.02	0.05	0.12	0.10
6904	0.04	0.10	0.23	0.20
6905	0.04	0.12	0.27	0.23
6906	0.05	0.13	0.31	0.26
6907	0.07	0.20	0.48	0.41
6909	0.12	0.33	0.79	0.67
6910	0.13	0.36	0.86	0.73
6911	0.18	0.50	1.17	0.99
6912	0.19	0.53	1.25	1.06
6913	0.21	0.57	1.34	1.13
6914	0.33	0.92	2.17	1.84
6915	0.35	0.97	2.29	1.94
6916	0.37	1.02	2.41	2.04
6917	0.53	1.46	3.45	2.92
62203	0.08	0.22	0.52	0.44
62208	0.45	1.24	2.93	2.48
605	0.00	0.01	0.02	0.02
606	0.01	0.01	0.03	0.03

125
 126
 127
 128
 129
 130
 131
 132
 133
 134
 135
 136
 137
 138
 139
 140
 141
 142
 143
 144
 145
 146
 147
 148
 149
 150
 151
 152
 153
 154
 155
 156
 157
 158
 159
 160
 161
 162
 163
 164
 165
 166
 167
 168
 169
 170
 171
 172
 173
 174
 175
 176
 177
 178
 179
 180
 181
 182
 183
 184
 185
 186
 187
 188
 189
 190



*Additional Director
Directorate General
Customs Valuation, Karachi*

*IQBAL ALI
Principal Appraiser
Directorate General of Customs Valuation
Karachi*

*Valuation Officer
Customs Valuation
Custom House, Karachi*

607	0.01	0.02	0.05	0.04
608	0.01	0.03	0.07	0.06
609	0.01	0.03	0.07	0.06
610	0.01	0.04	0.08	0.07
625	0.01	0.01	0.03	0.03
626	0.01	0.02	0.05	0.04
627	0.01	0.03	0.07	0.06
628	0.01	0.03	0.08	0.07
629	0.02	0.04	0.10	0.08
698	0.01	0.02	0.05	0.04
62/22	0.11	0.30	0.72	0.61
62/28	0.17	0.47	1.11	0.94
63/22	0.17	0.47	1.11	0.94
63/28	0.28	0.77	1.82	1.54
7200	0.03	0.08	0.19	0.16
7201	0.04	0.10	0.23	0.19
7202	0.05	0.13	0.30	0.25
7203	0.06	0.18	0.42	0.35
7204	0.10	0.28	0.65	0.55
7205	0.13	0.34	0.81	0.69
7206	0.19	0.53	1.25	1.06
7207	0.28	0.77	1.83	1.55
7208	0.36	0.98	2.31	1.95
7209	0.40	1.11	2.63	2.22
7210	0.46	1.26	2.97	2.51
7211	0.60	1.65	3.90	3.30
7212	0.77	2.10	4.97	4.21
7213	0.96	2.65	6.25	5.29
7214	1.09	3.00	7.09	6.00
7215	1.17	3.22	7.61	6.44
7216	1.39	3.82	9.04	7.65
7217	1.78	4.90	11.57	9.79
7218	2.18	6.00	14.17	11.99
7219	2.67	7.34	17.36	14.69
7220	3.20	8.80	20.80	17.60
7300	0.04	0.11	0.26	0.22
7301	0.04	0.12	0.29	0.24
7302	0.06	0.15	0.36	0.30
7303	0.11	0.29	0.70	0.59
7304	0.14	0.38	0.90	0.76
7305	0.23	0.63	1.50	1.27
7306	0.35	0.95	2.24	1.90
7307	0.46	1.27	3.00	2.54
7308	0.63	1.72	4.06	3.44
7309	0.84	2.30	5.44	4.60
7310	1.09	3.00	7.09	6.00
7311	1.39	3.82	9.04	7.65
7312	1.74	4.79	11.31	9.57
7313	2.11	5.80	13.72	11.61
7314	2.56	7.04	16.64	14.08
7315	3.07	8.44	19.96	16.89
7316	3.65	10.04	23.73	20.08
7317	4.34	11.94	28.21	23.87
7318	5.06	13.92	32.89	27.83
7319	5.89	16.20	38.29	32.40
7320	7.18	19.75	46.67	39.49
1202	0.04	0.11	0.26	0.22
1203	0.07	0.19	0.46	0.39
1204	0.11	0.30	0.72	0.61
1205	0.14	0.37	0.88	0.74
1206	0.21	0.59	1.38	1.17
1207	0.31	0.86	2.03	1.72
1208	0.40	1.10	2.60	2.20
1209	0.45	1.23	2.91	2.46
1210	0.50	1.39	3.28	2.77
1211	0.68	1.87	4.41	3.73

191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
220
221
222
223
224
225
226
227
228
229
230
231
232
233
234
235
236
237
238
239
240
241
242
243
244
245
246
247
248
249
250
251
252
253
254
255
256

IQBAL ALI
Principal Appraiser
Directorate General of Customs Valuation
Karachi

Valuation Officer
Customs Valuation
Custom House, Karachi

Additional Director
Directorate General
Customs Valuation, Karachi



1212	0.86	2.37	5.59	4.73
1213	1.11	3.05	7.22	6.11
1214	1.24	3.41	8.06	6.82
1215	1.31	3.60	8.52	7.21
1216	1.62	4.46	10.53	8.91
1217	2.03	5.58	13.20	11.17
1218	2.47	6.79	16.06	13.59
1219	3.05	8.39	19.83	16.78
1220	3.64	10.01	23.66	20.02
1221	4.37	12.02	28.41	24.04
1222	5.07	13.94	32.96	27.89
1302	0.09	0.25	0.60	0.51
1303	0.13	0.35	0.83	0.70
1304	0.16	0.43	1.03	0.87
1305	0.25	0.69	1.63	1.38
1306	0.38	1.04	2.45	2.07
1307	0.49	1.35	3.19	2.70
1308	0.70	1.92	4.54	3.84
1309	0.94	2.58	6.10	5.16
1310	1.18	3.25	7.67	6.49
1311	1.56	4.29	10.14	8.58
1312	1.93	5.31	12.55	10.62
1313	2.38	6.55	15.47	13.09
1314	2.99	8.22	19.44	16.45
1315	3.50	9.63	22.75	19.25
1316	4.11	11.30	26.72	22.61
1317	4.89	13.45	31.79	26.90
1318	5.69	15.65	36.99	31.30
1319	6.65	18.29	43.23	36.58
1320	8.19	22.52	53.24	45.05
1321	10.00	27.50	65.00	55.00
1322	11.70	32.18	76.05	64.35
2200	0.05	0.13	0.31	0.26
2201	0.05	0.14	0.33	0.28
2202	0.06	0.17	0.39	0.33
2203	0.09	0.24	0.57	0.48
2204	0.14	0.38	0.89	0.75
2205	0.16	0.43	1.02	0.86
2206	0.25	0.69	1.63	1.38
2207	0.38	1.05	2.47	2.09
2208	0.48	1.32	3.12	2.64
2209	0.53	1.45	3.43	2.90
2210	0.56	1.54	3.64	3.08
2211	0.76	2.09	4.94	4.18
2212	1.06	2.92	6.89	5.83
2213	1.41	3.88	9.17	7.76
2214	1.52	4.18	9.88	8.36
2215	1.54	4.24	10.01	8.47
2216	1.95	5.36	12.68	10.73
2217	2.49	6.85	16.19	13.70
2218	3.12	8.58	20.28	17.16
2219	3.80	10.45	24.70	20.90
2220	4.50	12.38	29.25	24.75
2221	6.07	16.69	39.46	33.39
2222	6.94	19.09	45.11	38.17
2305	0.32	0.88	2.08	1.76
2307	0.65	1.79	4.23	3.58
2308	0.89	2.45	5.79	4.90
2309	1.20	3.30	7.80	6.60
2310	1.60	4.40	10.40	8.80
2316	5.51	15.15	35.82	30.31
3202	0.07	0.19	0.45	0.38
3205	0.18	0.50	1.19	1.01
3209	0.68	1.87	4.42	3.74
3210	0.70	1.93	4.55	3.85
3306	1.50	4.13	9.75	8.25

257
258
259
260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276
277
278
279
280
281
282
283
284
285
286
287
288
289
290
291
292
293
294
295
296
297
298
299
300
301
302
303
304
305
306
307
308
309
310
311
312
313
314
315
316
317
318
319
320
321
322



 Additional Directorate
 Customs Valuation, Karachi.


IQBAL ALI
 Principal Appraiser
 Directorate General of Customs Valuation
 Karachi


 Validation Officer
 Customs Valuation
 Custom House, Karachi

3310	1.98	5.45	12.87	10.89
3313	3.90	10.73	25.35	21.45
16004	0.05	0.14	0.33	0.28
16005	0.06	0.17	0.39	0.33
16006	0.09	0.25	0.59	0.50
16010	0.18	0.50	1.17	0.99
16013	0.30	0.83	1.95	1.65
51103	0.03	0.08	0.18	0.15
51104	0.04	0.11	0.26	0.22
51105	0.06	0.16	0.38	0.32
51106	0.07	0.19	0.45	0.38
51107	0.09	0.24	0.56	0.47
51108	0.13	0.34	0.81	0.69
51109	0.14	0.39	0.91	0.77
51110	0.16	0.44	1.05	0.89
51111	0.23	0.62	1.47	1.24
51112	0.30	0.81	1.92	1.63
51113	0.34	0.93	2.20	1.86
51114	0.36	0.98	2.31	1.96
51115	0.40	1.10	2.59	2.19
51116	0.43	1.18	2.80	2.37
51117	0.44	1.22	2.89	2.44
51118	0.68	1.87	4.42	3.74
51120	0.99	2.71	6.42	5.43
51122	1.07	2.95	6.98	5.91
51203	0.05	0.15	0.34	0.29
51204	0.08	0.23	0.53	0.45
51205	0.11	0.30	0.72	0.61
51206	0.13	0.36	0.85	0.72
51207	0.22	0.59	1.40	1.19
51208	0.27	0.74	1.76	1.49
51209	0.31	0.85	2.02	1.71
51210	0.37	1.02	2.41	2.04
51211	0.60	1.65	3.90	3.30
51212	0.67	1.84	4.36	3.69
51213	0.76	2.09	4.94	4.18
51214	0.79	2.17	5.14	4.35
51215	0.87	2.39	5.66	4.79
51216	0.91	2.50	5.92	5.01
51217	1.25	3.44	8.13	6.88
51218	1.70	4.68	11.05	9.35
51220	2.29	6.30	14.89	12.60
51222	2.46	6.77	15.99	13.53
51224	2.71	7.45	17.62	14.91
51226	4.22	11.61	27.43	23.21
51305	0.18	0.50	1.17	0.99
51309	0.68	1.87	4.42	3.74
51310	0.95	2.61	6.18	5.23
51311	1.20	3.30	7.80	6.60
51312	1.37	3.77	8.91	7.54
51313	1.51	4.15	9.82	8.31
51314	2.00	5.50	13.00	11.00
51315	2.61	7.18	16.97	14.36
51317	3.52	9.68	22.88	19.36
51320	4.88	13.42	31.72	26.84
51417	9.50	26.13	61.75	52.25
51418	11.00	30.25	71.50	60.50
5200	0.05	0.13	0.32	0.27
5201	0.06	0.16	0.37	0.31
5202	0.06	0.18	0.42	0.35
5203	0.10	0.26	0.62	0.53
5204	0.15	0.42	0.99	0.84
5205	0.18	0.48	1.14	0.96
5206	0.29	0.79	1.86	1.57
5207	0.44	1.20	2.83	2.40
5208	0.59	1.62	3.84	3.25

323
324
325
326
327
328
329
330
331
332
333
334
335
336
337
338
339
340
341
342
343
344
345
346
347
348
349
350
351
352
353
354
355
356
357
358
359
360
361
362
363
364
365
366
367
368
369
370
371
372
373
374
375
376
377
378
379
380
381
382
383
384
385
386
387
388



Additional Director
Directorate General
Customs Valuation, Karachi.

IQBAL ALI
Principal Appraiser
Directorate General of Customs Valuation

Valuation Officer
Customs Valuation
Custom House, Karachi

5209	0.64	1.76	4.16	3.52
5210	0.69	1.89	4.48	3.79
5211	0.98	2.70	6.37	5.39
5212	1.27	3.49	8.26	6.99
5213	1.57	4.32	10.21	8.64
5214	1.80	4.95	11.70	9.90
5215	1.90	5.23	12.35	10.45
5216	2.39	6.57	15.54	13.15
5302	0.13	0.36	0.86	0.73
5303	0.10	0.26	0.62	0.53
5304	0.22	0.60	1.41	1.19
5305	0.36	1.00	2.35	1.99
5306	0.55	1.52	3.59	3.04
5307	0.77	2.11	4.98	4.21
5308	1.01	2.78	6.57	5.56
5309	1.34	3.69	8.71	7.37
5310	1.81	4.98	11.77	9.96
5311	2.32	6.38	15.08	12.76
5312	3.05	8.39	19.83	16.78
5313	3.96	10.89	25.74	21.78
5314	4.74	13.04	30.81	26.07
5315	5.65	15.54	36.73	31.08
AEL205	0.20	0.55	1.30	1.10
AEL206	0.30	0.83	1.95	1.65
AEL207	0.42	1.16	2.73	2.31
AEL208	0.60	1.65	3.90	3.30
7204B	0.10	0.28	0.66	0.56
CT70BFG	0.75	2.06	4.87	4.12
CT1310	0.40	1.10	2.60	2.20
CT55CL1	0.40	1.10	2.60	2.20
24TK308	0.29	0.80	1.89	1.60
BB30-5	0.22	0.61	1.43	1.21
ACS040514	0.12	0.33	0.78	0.66
88506	0.22	0.61	1.43	1.21
88507	0.26	0.72	1.69	1.43
88509	0.35	0.96	2.28	1.93
8851/58	0.30	0.83	1.95	1.65
ASS209	0.90	2.48	5.85	4.95
ASS210	1.90	5.23	12.35	10.45
SC0563	0.12	0.33	0.78	0.66
UC203	0.18	0.50	1.17	0.99
UC204	0.18	0.50	1.17	0.99
UC205	0.21	0.58	1.37	1.16
UC206	0.32	0.88	2.08	1.76
UC207	0.47	1.29	3.06	2.59
UC208	0.64	1.76	4.16	3.52
UC209	0.68	1.87	4.42	3.74
UC210	0.80	2.20	5.20	4.40
UC211	1.12	3.08	7.28	6.16
UC212	1.53	4.21	9.95	8.42
UC213	1.86	5.12	12.09	10.23
UC214	2.05	5.64	13.33	11.28
UC215	2.21	6.08	14.37	12.16
UC216	2.79	7.67	18.14	15.35
UC217	3.38	9.30	21.97	18.59
UC218	4.36	11.99	28.34	23.98
UC307	0.71	1.95	4.62	3.91
UC312	2.60	7.15	16.90	14.30
UC313	3.25	8.94	21.13	17.88
FPS14	0.36	0.99	2.34	1.98
P2040	0.40	1.10	2.60	2.20
P2047	0.79	2.17	5.14	4.35
DAC38700037-2RS	0.47	1.29	3.06	2.59
DAC2552W1	0.28	0.77	1.82	1.54
DAC4072W	0.46	1.27	3.00	2.54
DAC36682RSAWCS	0.36	0.99	2.35	1.99

389
 390
 391
 392
 393
 394
 395
 396
 397
 398
 399
 400
 401
 402
 403
 404
 405
 406
 407
 408
 409
 410
 411
 412
 413
 414
 415
 416
 417
 418
 419
 420
 421
 422
 423
 424
 425
 426
 427
 428
 429
 430
 431
 432
 433
 434
 435
 436
 437
 438
 439
 440
 441
 442
 443
 444
 445
 446
 447
 448
 449
 450
 451
 452
 453
 454
 455


 Additional Director
 Directorate General
 Customs Valuation, Karachi

IQBAL ALI
 Principal Appraiser
 Karachi

 Valuation Officer
 Customs Valuation
 Custom House, Karachi

40BWD12	0.70	1.93	4.55	3.85
40BWD17	0.64	1.76	4.16	3.52
38BWD12	0.50	1.38	3.25	2.75
38BWD27	0.69	1.90	4.49	3.80
28BWD01	0.38	1.05	2.47	2.09
35TRK-1	0.14	0.39	0.91	0.77
50SCRN40-P	0.38	1.05	2.47	2.09
38BVV07	0.65	1.79	4.23	3.58
CT55BL1	0.28	0.76	1.81	1.53
3DACF026F	1.90	5.23	12.35	10.45
B008-72	0.30	0.83	1.95	1.65
W35-79	0.30	0.83	1.95	1.65
W30-68	0.20	0.55	1.30	1.10
W30-76	0.23	0.64	1.52	1.29
W30-68	0.18	0.50	1.18	1.00
W30-78-17	0.16	0.45	1.07	0.90
W35-79	0.31	0.84	1.98	1.68
JPU52-128+JF434G1	0.20	0.55	1.30	1.10
JUP58-010	0.33	0.90	2.13	1.80
35BW08	0.45	1.24	2.93	2.48
DAC356418CS3	0.36	0.99	2.35	1.99
DAC38732CS71	0.50	1.37	3.24	2.74
DAC3562W10	0.35	0.97	2.29	1.94
DAC3464	0.47	1.29	3.06	2.59
DAC3871W3CS	0.50	1.38	3.25	2.75
DAC3872	0.47	1.29	3.06	2.59
DAC4379W1CS	0.61	1.67	3.96	3.35
DAC3870W	0.44	1.21	2.86	2.42
DAC306037	0.72	1.98	4.68	3.96
BC12S4SB	0.22	0.61	1.43	1.21
CBU442822HFG	0.13	0.36	0.85	0.72
885158	0.50	1.38	3.25	2.75
ECTS338	0.33	0.91	2.15	1.82
50TB0101	0.25	0.69	1.63	1.38
62TB0103	0.56	1.54	3.64	3.08
50TB0526B02	0.30	0.83	1.95	1.65
JPU58-003B-3	0.12	0.33	0.78	0.66
NEP51-002B-6	0.17	0.47	1.11	0.94
NEP51-006B-6G1	0.18	0.50	1.17	0.99
DAC4074W3	0.50	1.38	3.25	2.75
DG35000DWC	0.26	0.70	1.66	1.40
DAC28582RWK	0.40	1.10	2.60	2.20
38BVV07-26G	0.65	1.79	4.23	3.58
35BW08	0.45	1.24	2.93	2.48
CT5586ARSE	0.31	0.84	1.98	1.68
65TNK	0.40	1.10	2.60	2.20
40TRBC07	0.29	0.80	1.89	1.60
312 NR	1.85	5.09	12.03	10.18
313 NR	2.25	6.19	14.63	12.38
28BWD05	0.45	1.24	2.94	2.49
30BCDS2	0.20	0.55	1.30	1.10
RMS8	0.26	0.72	1.69	1.43
RMS9	0.39	1.07	2.54	2.15
40BCV09S1	0.68	1.87	4.42	3.74
DG4094W12RS	0.66	1.83	4.32	3.65
27KWD02	0.43	1.18	2.80	2.37
15BSW02	0.50	1.38	3.25	2.75
BD29	0.15	0.41	0.98	0.83
9036-338-001	0.12	0.33	0.78	0.66
54KWH02	1.76	4.84	11.44	9.68
RCTS3300	0.20	0.55	1.30	1.10
RCTS4500	0.25	0.69	1.63	1.38
2300-6872-10	0.37	1.02	2.41	2.04
CT52S	0.37	1.02	2.41	2.04
SC070923	0.53	1.46	3.45	2.92
2DACF027F-9BS	3.79	10.42	24.64	20.85
2DACF049N-IBRF	1.86	5.13	12.12	10.25

456
457
458
459
460
461
462
463
464
465
466
467
468
469
470
471
472
473
474
475
476
477
478
479
480
481
482
483
484
485
486
487
488
489
490
491
492
493
494
495
496
497
498
499
500
501
502
503
504
505

3DACF037D-8AR	3.30	9.09	21.48	18.17
3DAC038D-26BR	2.54	6.97	16.48	13.95
2DAG044N-4FG	1.97	5.41	12.79	10.82
3DAF041D-14F	2.10	5.78	13.65	11.55
3DAF041D-9DR	2.25	6.19	14.63	12.38
3DAF046D-5CR	3.30	9.09	21.48	18.17
2DUF054N-9 Amm	1.52	4.18	9.88	8.36
968714	0.67	1.84	4.36	3.69
HUB254-20	1.30	3.58	8.45	7.15
HUB294	1.30	3.58	8.45	7.15
HUB65.15	1.40	3.85	9.10	7.70
FCR54-46-1G1/2E	0.22	0.61	1.43	1.21
FCR50-46-1G1/2E	0.12	0.33	0.78	0.66
AU0755	0.35	0.97	2.28	1.93
AU0811-6LXL/L588	0.49	1.34	3.17	2.68
AU0907-7LXL/L588	0.56	1.54	3.65	3.09
AU0933-7LX2L/L588	0.63	1.73	4.10	3.47
HUB113T-6	1.20	3.30	7.80	6.60
AU0818	0.55	1.51	3.58	3.03
AU1006	0.85	2.33	5.51	4.66
AU0714	0.48	1.32	3.12	2.64
AU0716	0.38	1.03	2.44	2.07
AU0735	0.48	1.32	3.12	2.64
AU0803	0.73	2.00	4.73	4.00
AU0814	0.48	1.32	3.12	2.64
AU0844	0.45	1.23	2.91	2.46
AU0855	0.44	1.21	2.86	2.42
AU0867	0.60	1.65	3.90	3.30
AU0889	0.60	1.65	3.90	3.30
NEP50-015	0.20	0.55	1.30	1.10
NEP50-17	0.15	0.41	0.98	0.83
NEP57-008	0.22	0.61	1.43	1.21
NEP57-013	0.20	0.56	1.31	1.11
JPU42-003B	0.10	0.28	0.65	0.55
JPU50-6+265	0.14	0.39	0.91	0.77
JPU58-015A	0.22	0.61	1.43	1.21
FCR48-11-3	0.33	0.90	2.13	1.80
FCR48-23-6	0.15	0.42	0.99	0.84
FCR48-39-6	0.21	0.58	1.38	1.17
FCR50-30-19	0.18	0.50	1.17	0.99
FCR55-17-15	0.22	0.61	1.43	1.21
FCR62-26-6	0.18	0.50	1.17	0.99
HUB008-72	1.23	3.39	8.01	6.78
HUB028-T19	2.42	6.64	15.70	13.29
HUB080-27	1.18	3.25	7.68	6.50
HUB204-12	0.57	1.56	3.69	3.12
HUB227-27	1.41	3.88	9.17	7.76
DAC3874W	0.52	0.08	0.20	0.17
P2040	0.40	1.43	3.38	2.86
16003	0.03	0.08	0.20	0.17

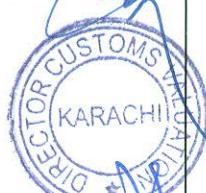


Additional Director
Directorate General
Customs Valuation, Karachi

IQBAL ALI
Principal Appraiser
Directorate General of Customs Valuation
Karachi

Validation Officer
Customs Valuation
Custom House, Karachi

S. NO.	DESCRIPTION	PCT	WeBOC PCT	PART NO.	WEIGHT (KGS PER PIECE)	CHINA / INDIA (US\$ PER PIECE)	JAPAN (US\$ PER PIECE)	OTHER ORIGIN Romania, Poland, Slovakia, Hungary, Thailand, Bulgaria, Taiwan Korea, Vietnam, Russia (US\$ PER PIECE)
1	TAPER ROLLER BEARING	8482.1000	8482.1000.1000 8482.2000	30202	0.06	0.17	0.39	0.33
2				30203	0.08	0.22	0.52	0.44
3				30204	0.12	0.33	0.78	0.66
4				30205	0.16	0.44	1.04	0.88
5				30206	0.23	0.63	1.50	1.27
6				30207	0.31	0.85	2.02	1.71
7				30208	0.43	1.18	2.80	2.37
8				30209	0.46	1.27	2.99	2.53
9				30210	0.55	1.51	3.58	3.03
10				30211	0.71	1.95	4.62	3.91
11				30212	0.92	2.53	5.98	5.06
12				30213	1.14	3.14	7.41	6.27
13				30214	1.29	3.55	8.39	7.10
14				30215	1.40	3.85	9.10	7.70
15				30216	1.56	4.29	10.14	8.58
16				30217	2.05	5.64	13.33	11.28
17				30218	2.66	7.32	17.29	14.63
18				30219	3.07	8.44	19.96	16.89
19				30220	3.78	10.40	24.57	20.79
20				30221	4.39	12.07	28.54	24.15
21				30222	5.18	14.25	33.67	28.49
22				30224	6.23	17.13	40.50	34.27
23				30226	7.25	19.94	47.13	39.88
24				30302	0.10	0.27	0.64	0.54
25				30303	0.13	0.36	0.85	0.72
26				30304	0.16	0.44	1.04	0.88
27				30305	0.25	0.69	1.63	1.38
28				30306	0.39	1.07	2.54	2.15
29				30307	0.48	1.32	3.12	2.64
30				30308	0.62	1.72	4.06	3.43
31				30309	0.76	2.09	4.94	4.18
32				30310	1.10	3.03	7.15	6.05
33				30311	1.35	3.71	8.78	7.43
34				30312	1.60	4.40	10.40	8.80
35				30313	2.30	6.33	14.95	12.65
36				30314	3.06	8.42	19.89	16.83
37				30315	3.07	8.44	19.96	16.89
38				30316	4.41	12.13	28.67	24.26
39				30317	5.20	14.30	33.80	28.60
40				30318	6.03	16.58	39.20	33.17
41				30319	6.58	18.10	42.77	36.19
42				30320	7.72	21.23	50.18	42.46
43				30321	8.93	24.56	58.05	49.12
44				30322	10.50	28.88	68.25	57.75
45				30324	13.20	36.30	85.80	72.60
46				30326	16.70	45.93	108.55	91.85
47				31306	0.39	1.07	2.54	2.15
48				31307	0.52	1.43	3.38	2.86
49				31308	0.68	1.87	4.42	3.74
50				31309	0.91	2.50	5.92	5.01
51				31310	1.16	3.19	7.54	6.38
52				31311	1.49	4.10	9.69	8.20
53				31312	1.83	5.03	11.90	10.07
54				31313	2.25	6.19	14.63	12.38
55				31314	2.82	7.76	18.33	15.51



 Additional Director
 Directorate General
 Customs Valuation, Karachi



 IQBAL ALI
 Principal Appraiser
 Directorate General of Customs Valuation
 Karachi



 Valuation Officer
 Customs Valuation
 Custom House, Karachi

56
 57
 58
 59
 60
 61
 62
 63
 64
 65
 66
 67
 68
 69
 70
 71
 72
 73
 74
 75
 76
 77
 78
 79
 80
 81
 82
 83
 84
 85
 86
 87
 88
 89
 90
 91
 92
 93
 94
 95
 96
 97
 98
 99
 100
 101
 102
 103
 104
 105
 106
 107
 108
 109
 110
 111
 112
 113
 114
 115
 116
 117
 118



Additional Director
 Directorate General
 Customs Valuation, Karachi

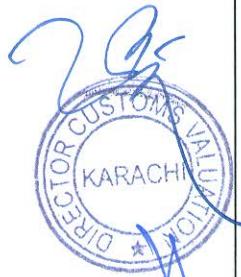
IQBAL ALI
 Principal Appraiser
 Directorate General of Customs Valuation
 Karachi

Valuation Officer
 Customs Valuation
 Customs House, Karachi

31315	3.50	9.63	22.75	19.25
31316	4.07	11.19	26.46	22.39
31317	4.50	12.38	29.25	24.75
32004	0.10	0.27	0.63	0.53
32005	0.11	0.31	0.74	0.63
32006	0.12	0.32	0.75	0.64
32007	0.22	0.61	1.43	1.21
32008	0.27	0.74	1.76	1.49
32009	0.34	0.94	2.21	1.87
32010	0.36	0.99	2.34	1.98
32011	0.56	1.54	3.64	3.08
32012	0.59	1.62	3.84	3.25
32014	0.90	2.48	5.85	4.95
32015	0.97	2.67	6.31	5.34
32016	1.20	3.30	7.80	6.60
32017	1.33	3.66	8.65	7.32
32018	1.77	4.87	11.51	9.74
32019	1.80	4.95	11.70	9.90
32020	1.91	5.25	12.42	10.51
32021	2.50	6.88	16.25	13.75
32022	3.00	8.25	19.50	16.50
32024	3.25	8.94	21.13	17.88
32028	5.28	14.52	34.32	29.04
32030	6.41	17.63	41.67	35.26
32032	7.75	21.31	50.38	42.63
32034	10.50	28.88	68.25	57.75
32203	0.10	0.28	0.65	0.55
32204	0.16	0.44	1.04	0.88
32205	0.18	0.50	1.17	0.99
32206	0.35	0.96	2.28	1.93
32207	0.46	1.27	2.99	2.53
32208	0.56	1.54	3.64	3.08
32209	0.57	1.57	3.71	3.14
32210	0.65	1.79	4.23	3.58
32211	0.82	2.26	5.33	4.51
32212	1.10	3.03	7.15	6.05
32213	1.50	4.13	9.75	8.25
32214	1.68	4.62	10.92	9.24
32215	1.74	4.79	11.31	9.57
32216	2.18	6.00	14.17	11.99
32217	2.63	7.23	17.10	14.47
32218	3.30	9.08	21.45	18.15
32219	4.00	11.00	26.00	22.00
32220	4.50	12.38	29.25	24.75
32221	5.50	15.13	35.75	30.25
32222	6.50	17.88	42.25	35.75
32224	9.08	24.97	59.02	49.94
32226	11.20	30.80	72.80	61.60
32228	14.10	38.78	91.65	77.55
32304	0.24	0.66	1.56	1.32
32305	0.38	1.05	2.47	2.09
32306	0.58	1.60	3.77	3.19
32307	0.79	2.17	5.14	4.35
32308	1.08	2.97	7.02	5.94
32309	1.46	4.02	9.49	8.03
32310	1.92	5.28	12.48	10.56
32311	2.44	6.71	15.86	13.42
32312	3.02	8.31	19.63	16.61
32313	3.66	10.07	23.79	20.13
32314	4.46	12.27	28.99	24.53
32315	5.36	14.74	34.84	29.48
32316	6.41	17.63	41.67	35.26
32317	7.15	19.66	46.48	39.33

Page 2 of 4

119
120
121
122
123
124
125
126
127
128
129
130
131
132
133
134
135
136
137
138
139
140
141
142
143
144
145
146
147
148
149
150
151
152
153
154
155
156
157
158
159
160
161
162
163
164
165
166
167
168
169
170
171
172
173
174
175
176
177
178
179
180



Additional Director
Directorate General
Customs Valuation, Karachi.

IQBAL ALI
Principal Appraiser
Directorate General of Customs Valuation
Karachi

Jasir
Validation Officer
Customs Valuation
Custom House, Karachi

32318	8.57	23.57	55.71	47.14
32319	10.10	27.78	65.65	55.55
32320	13.00	35.75	84.50	71.50
32322	16.90	46.48	109.85	92.95
32324	22.40	61.60	145.60	123.20
33012	0.72	1.98	4.68	3.96
33013	0.76	2.09	4.94	4.18
33015	1.13	3.11	7.35	6.22
33016	1.60	4.40	10.40	8.80
33021	3.00	8.25	19.50	16.50
33022	3.80	10.45	24.70	20.90
33205	0.22	0.61	1.43	1.21
33206	0.35	0.96	2.28	1.93
33209	0.81	2.23	5.27	4.46
33211	1.18	3.25	7.67	6.49
33213	2.02	5.56	13.13	11.11
33215JR	2.00	5.50	13.00	11.00
57410S/LMS29710	0.28	0.77	1.82	1.54
501349/10	0.33	0.91	2.15	1.82
575/572	2.36	6.49	15.34	12.98
57414/11	0.26	0.72	1.69	1.43
580/572	2.20	6.05	14.30	12.10
594/592	2.47	6.79	16.06	13.59
25577/20	0.58	1.60	3.77	3.19
25580/20	0.56	1.54	3.64	3.08
25590/20	0.54	1.49	3.51	2.97
27687/20	0.80	2.20	5.20	4.40
28584/21	0.67	1.84	4.36	3.69
28680/22	0.74	2.04	4.81	4.07
29586/22	0.90	2.48	5.85	4.95
29675/20	1.10	3.03	7.15	6.05
29685/20	0.88	2.42	5.72	4.84
3490/20	0.68	1.87	4.42	3.74
3579/25	0.80	2.20	5.20	4.40
368/362	0.50	1.38	3.25	2.75
387/382	0.58	1.60	3.77	3.19
3984/20	1.17	3.22	7.61	6.44
39581/20	1.36	3.74	8.84	7.48
67048/10	0.15	0.41	0.98	0.83
462/453	1.06	2.92	6.89	5.83
68149/310	0.18	0.50	1.17	0.99
JL69349/310	0.20	0.55	1.30	1.10
LM102949/10	0.25	0.69	1.63	1.38
LM104948/10	0.34	0.94	2.21	1.87
11590/20	0.10	0.28	0.65	0.55
12749/10	0.12	0.33	0.78	0.66
1280/1220	0.28	0.77	1.82	1.54
18590/20	0.28	0.77	1.82	1.54
2474/20	0.40	1.10	2.60	2.20
LM300849/11	0.24	0.66	1.56	1.32
LM11749/10	0.08	0.22	0.52	0.44
LM11949/10	0.12	0.33	0.78	0.66
LM44649/10	0.12	0.33	0.78	0.66
LM45449/10	0.11	0.30	0.72	0.61
LM48548/10	0.20	0.55	1.30	1.10
12649/10	0.13	0.36	0.85	0.72
14138/276	0.33	0.91	2.15	1.82
18690/20	0.32	0.88	2.08	1.76
86649/10	0.35	0.96	2.28	1.93
903249/10	1.00	2.75	6.50	5.50
968714	0.67	1.84	4.36	3.69
503349/10	0.30	0.83	1.95	1.65

181
182
183
184
185
186
187
188
189
190 *
191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211

5741/10	0.24	0.66	1.56	1.32
57410/29710	0.22	0.61	1.43	1.21
57414/11	0.30	0.83	1.95	1.65
359/354	0.49	1.35	3.19	2.70
395/394	0.80	2.20	5.20	4.40
469/453	1.06	2.92	6.89	5.83
37425/625	1.37	3.77	8.91	7.54
3780/20	0.84	2.31	5.46	4.62
TR070803	0.70	1.93	4.55	3.85
4388/20	1.23	3.38	8.00	6.77
414245/10	2.75	7.56	17.88	15.13
7718	4.10	11.28	26.65	22.55
JC8002	0.23	0.63	1.50	1.27
JC8003	0.24	0.66	1.56	1.32
212047/11	2.00	5.50	13.00	11.00
323/342 (639259)	1.05	2.89	6.83	5.78
UY1307	0.67	1.84	4.36	3.69
411919	0.35	0.96	2.28	1.93
SC070902	0.65	1.79	4.23	3.58
2300/55	0.58	1.60	3.77	3.19
7815	2.57	7.07	16.71	14.14
28580/20	0.70	1.93	4.55	3.85
TR0305C9	0.13	0.36	0.85	0.72
HTRA0607RYR	0.43	1.18	2.80	2.37
12749/10	0.12	0.33	0.78	0.66
17887/31	0.32	0.88	2.08	1.76
50WKW02	2.05	5.64	13.33	11.28
38KW01	0.18	0.50	1.17	0.99
28KW02	0.13	0.36	0.85	0.72
338552HI	0.22	0.61	1.43	1.21
NKA206M	0.20	0.55	1.30	1.10



 Additional Director
 Directorate General
 Customs Valuation, Karachi



IQBAL ALI
 Principal Appraiser
 Directorate General of Customs Valuation
 Karachi



 Valuation Officer
 Customs Valuation
 Custom House, Karachi

S. NO.	DESCRIPTION	PCT	WeBOC PCT	PART NO.	WEIGHT (KGS PER PIECE)	CHINA / INDIA (US\$ PER PIECE)	JAPAN (US\$ PER PIECE)	OTHER ORIGIN Romania, Poland, Slovakia, Hungary, Thailand, Bulgaria, Taiwan Korea, Vietnam, Russia (US\$ PER PIECE)
1	SPHERICAL, NEEDLE & CYLINDRICAL ROLLER BEARING	8482.3000	8482.3000.1000	21312	1.93	10.04	19.30	11.58
2		8482.4000	8482.4000.1000	21313	2.41	12.53	24.10	14.46
3		8482.5000	8482.5000.1000	21314	2.95	15.34	29.50	17.70
4		8482.6000	8482.6000.1000	21315	3.5	18.20	35.00	21.00
5		8482.7000	8482.7000.1000	21316	4.12	21.42	41.20	24.72
6		8482.8000	8482.8000.1000	22205	0.22	1.14	2.20	1.32
7				22206	0.36	1.87	3.60	2.16
8				22207	0.4	2.08	4.00	2.40
9				22208	0.51	2.65	5.10	3.06
10				22308	0.95	4.94	9.50	5.70
11				22309	1.3	6.76	13.00	7.80
12				22310	1.75	9.10	17.50	10.50
13				22311	2.25	11.70	22.50	13.50
14				22312	2.83	14.72	28.30	16.98
15				22313	3.37	17.52	33.70	20.22
16				22344	115	598.00	1150.00	690.00
17				22348	145	754.00	1450.00	870.00
18				22352	179	930.80	1790.00	1074.00
19				22356	220	1144.00	2200.00	1320.00
20				22360	265	1378.00	2650.00	1590.00
21				23028	6.12	31.82	61.20	36.72
22				23030	7.45	38.74	74.50	44.70
23				23032	9.09	47.27	90.90	54.54
24				23034	12.3	63.96	123.00	73.80
25				23036	16.1	83.72	161.00	96.60
26				23038	17.1	88.92	171.00	102.60
27				23040	21.9	113.88	219.00	131.40
28				23044	28.8	149.76	288.00	172.80
29				23048	32.2	167.44	322.00	193.20
30				23052	46.8	243.36	468.00	280.80
31				23056	50.6	263.12	506.00	303.60
32				23060	70.2	365.04	702.00	421.20
33				23064	75.5	392.60	755.00	453.00
34				23068	100	520.00	1000.00	600.00
35				23120	4.16	21.63	41.60	24.96
36				23122	5.22	27.14	52.20	31.32
37				23126	8.2	42.64	82.00	49.20
38				23128	9.83	51.12	98.30	58.98
39				23130	15.1	78.52	151.00	90.60
40				23132	19.2	99.84	192.00	115.20
41				23138	34.2	177.84	342.00	205.20
42				23140	42	218.40	420.00	252.00
43				23144	51.6	268.32	516.00	309.60
44				23148	63.8	331.76	638.00	382.80
45				23152	88.6	460.72	886.00	531.60
46				23160	125	650.00	1250.00	750.00
47				23164	162	842.40	1620.00	972.00
48				23220	6.28	32.66	62.80	37.68
49				23222	9.43	49.04	94.30	56.58
50				23226	13.9	72.28	139.00	83.40
51				23228	18.2	94.64	182.00	109.20
52				23238	46	239.20	460.00	276.00
53				23240	55.5	288.60	555.00	333.00
54				23248	105	546.00	1050.00	630.00



Additional Director
Directorate General
Customs Valuation, Karachi

IQBAL ALI
Principal Appraiser
Directorate General of Customs Valuation

Validation Officer
Customs Valuation
Customs House, Karachi

55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114



Additional Director
Directorate General
Customs Valuation, Karachi

IQBAL ALI
Principal Appraiser
Karachi

Validation Officer
Customs Valuation
Custom House, Karachi

24024	5.39	28.03	53.90	32.34
24026	7.95	41.34	79.50	47.70
24028	8.43	43.84	84.30	50.58
24030	10.5	54.60	105.00	63.00
24032	12.8	66.56	128.00	76.80
24034	17.4	90.48	174.00	104.40
24036	22.9	119.08	229.00	137.40
24038	23.9	124.28	239.00	143.40
24040	30.5	158.60	305.00	183.00
24122	6.96	36.19	69.60	41.76
24136	33	171.60	330.00	198.00
24148	80	416.00	800.00	480.00
24162	204	1060.80	2040.00	1224.00
29340	40	208.00	400.00	240.00
29430	46	239.20	460.00	276.00
29413	3	15.60	30.00	18.00
RNU0727	0.3	1.56	3.00	1.80
CBK238	0.23	1.20	2.30	1.38
CBK239	0.24	1.25	2.40	1.44
NJ313	2.24	11.65	22.40	13.44
NU313	2.24	11.65	22.40	13.44
NJ305	0.235	1.22	2.35	1.41
NU305	0.235	1.22	2.35	1.41
NJ306	0.355	1.85	3.55	2.13
NU306	0.355	1.85	3.55	2.13
NJ308	64	332.80	640.00	384.00
NU308	64	332.80	640.00	384.00
NJ309	0.85	4.42	8.50	5.10
NU309	0.85	4.42	8.50	5.10
NJ311	1.65	8.58	16.50	9.90
NU311	1.65	8.58	16.50	9.90
NJ312	1.8	9.36	18.00	10.80
NU312	1.8	9.36	18.00	10.80
NJ314	2.73	14.20	27.30	16.38
NU314	2.73	14.20	27.30	16.38
NJ204	0.1	0.52	1.00	0.60
NU204	0.1	0.52	1.00	0.60
NJ206	0.2	1.04	2.00	1.20
NU206	0.2	1.04	2.00	1.20
NJ209	0.42	2.18	4.20	2.52
NU209	0.42	2.18	4.20	2.52
NJ210	0.46	2.39	4.60	2.76
NU210	0.46	2.39	4.60	2.76
NJ212	0.8	4.16	8.00	4.80
NU212	0.8	4.16	8.00	4.80
NJ215	1.21	6.29	12.10	7.26
NU215	1.21	6.29	12.10	7.26
NJ216	1.47	7.64	14.70	8.82
NU216	1.47	7.64	14.70	8.82
NA4905R	0.088	0.46	0.88	0.53
NA5905	0.139	0.72	1.39	0.83
NA6905R	0.162	0.84	1.62	0.97
NA49/28R	0.098	0.51	0.98	0.59
NA59/28	0.142	0.74	1.42	0.85
NA69/28R	0.179	0.93	1.79	1.07
NA4906R	0.101	0.53	1.01	0.61
NA5906	0.152	0.79	1.52	0.91
NA6906R	0.185	0.96	1.85	1.11
NA49/32R	0.157	0.82	1.57	0.94
NA59/32	0.241	1.25	2.41	1.45