

*(This Ruling has been superseded vide Valuation Ruling No. 955/2016 dated 25-10-2016)*

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

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The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West)/Port Muhammad Bin 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. 855/2016)**

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

Dated: 19-05-2016

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

**2. Background of the valuation issue:** It was brought to the notice of this Directorate General of Customs Valuation that the values of various types of furniture have considerably increased in the international market as compared to the determined Customs values of Furniture and Parts thereof of China origin vide Valuation Ruling No. 451/2012, dated 02-04-2012. The impugned Valuation Ruling is related to customs value of furniture of China origin only whereas the import of home and office furniture has also increased from Europe and Far East which requires of revision of existing valuation ruling in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs value for home and office Furniture and Parts thereof.

**3. Stakeholders' participation in determination of customs values:** Meeting with stakeholders was held on 26-04-2016 and the importers were also requested to furnish the following documents.

- A. Invoices of importers 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 questions.
- 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. The meeting was attended by different importers and officers from field formations. The importers during the meeting were of the view that the prices of the subject commodity have slightly increased in the international market. They, however, could not submit any corroboratory evidence/documents in support of their contentions. They requested that they may be allowed some time to furnish evidence and other documents in support of their contentions but later abstained from submitting any such documents.

5. The representative of the field formation were of the opinion that the value of furniture as mentioned in the existing valuation ruling are considerably on the lower side and if coasting of the components is done it is quite low and that market inquiries also support this view.

**6. Method adopted to determine customs values:** Valuation methods provided 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 Sub-Section (1) was found inapplicable due wide variation in the values being declared to the customs and incomplete descriptions. Identical/similar goods value

method provided in Sub-Sections (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 enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. As the stakeholder were not forthcoming with the values of the furniture as being traded in the international market, therefore, different markets were surveyed repeatedly for the purpose. Online prices were also obtained to corroborate the findings of the survey. Computed value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of different types of home and office Furniture and Parts thereof have been determined under Section 25 (9) of the Customs Act, 1969.

**7. Customs Values of Furniture and Parts thereof:** Valuation Ruling of home and office Furniture and Parts thereof hereinafter specified shall be assessed to duty/taxes at the Customs Values mentioned against them as per Annex-A (Home Furniture and Parts) and Annex-B (Office Furniture and Parts).

8. In cases where declared I 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.

**9. Validity of 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.

**10. 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 issuance 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 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 ruling are for the descriptions and specification as mentioned herein, HS Codes are mentioned for illustrative purposes so that Valuation Ruling value are made accessible to the assessing officers. The assessment shall be finalized in the correct classification after fulfilling requisite formalities relating to importability or any other certifications required thereon.

11. This Valuation Ruling Supersedes Valuation Ruling No. 451/2012 dated 02.04.2012.

**(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), 1<sup>st</sup> Floor, PT&T Audit Building Mauj-e-Darya Road, Lahore
9. 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 One Customs & WeBOC database system and deleting Valuation Ruling No. 451/2012, dated 02-04-2012, from the system on the date of issue of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chamber of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & 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 7<sup>th</sup> Floor, Custom House, Karachi/MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.

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**Annex-A (Home Furniture and Parts thereof)**

S. No.	Description of Goods	PCT Heading	Proposed PCT for WeBOC	China	Customs Values (C&F) in US\$		
					Europe /USA/ Canada	Far East	Others
01.	Bed Room Set without Mattress (3pcs set) MDF/Wood 1- Double Bed with 2 Side Tables Size 180x200x140cm (6x6.5x4.5) 2- Dressing Table: Size 150x60x188cm (5x2x6) 3- Wardrobe: Size 240x60x200cm (8'x2'x7')	9403.5020	9403.5020.1000	372/set	502/set	428/set	449/set
02.	Double Bed without Mattress with two side Table: MDF/Wood Size 108x200x140cm	9403.5020	9403.5020.1100	167/set	225/set	192/set	201/set
03.	Wardrobe: MDF/Wood Size 240x60x220cm (8'x2'x7')	9403.5030	9403.5030.1000	130/pc	176/pc	150/pc	158/pc
04.	Wardrobe: MDF/Wood Size 165x60x220cm (5.5'x2'x7')	9403.5030	9403.5030.1100	100/pc	135/pc	115/pc	121/pc
05.	Dressing Table MDF/Wood with Stool: Size 160x60x200cm (5'x2'x7')	9403.5030	9403.5030.1200	74/pc	100/pc	85/pc	89/pc
06.	Kids Bed Set without Mattress (7pcs set) MDF/Wood. 1- Bed Size 120x200x120cm (4'x6.5'x4') 2-Side Table: Size 60x60x60cm (2'x2'x2') 3-Study Table: Size 160x160x18cm (5.5'x2'x6') 4-Study Chair 5-Warodbe: Size 120x200x6cm (4'x7'x2')	9403.5020	9403.5020.1200	335/set	452/set	385/set	404/set

	6-Mirror: Size 50x180x30cm (1.5'x6'x1') 7-Hanger for School Bag						
07.	Kids Bed without Mattress MDF/Wood with Side Table: Size 120x200x120cm (4'x6.5'x4')	9403.5020	9403.5020.1300	150/set	203/set	173/set	182/set
08.	Kids Banker Bed without Mattress MDF/Wood: Size 120x210x210cm (4'x7'x7')	9403.5020	9403.5020.1400	145/set	196/set	167/set	175/set
09.	Kids Folding Wardrobe: (Cupboard) Metal Pipe with PVC covered, All Sizes	9403.2000	9403.2000.1000	2/kg	2.7/kg	2.3/kg	2.4/kg
10.	Kids Writing Table with Chair, MDF/Wood Mixed, Size 60x60x60cm (2'x2'x2')	9403.3000	9403.3000.1000	9/set	12/set	10/set	11/sets
11.	Baby Coat/Bed MDF/Wood: Size 125x70x100cm (4.2'x2.3'x3.3')	9403.6000	9403.6000.1000	45/pc	61/pc	52/pc	55/pc
12.	Sofa Cum Bed with Fabrics Cushion 3 Seater	9401.8000	9401.8000.1000	113/pc	153/pc	130/pc	137/pc
13.	Sofa Set with Velvet/Jacquard/Fabrics Cushion (Per Set)	9401.8000	9401.8000.1100	45/pc	61/pc	52/pc	55/pc
14.	Sofa Set with Cushion Artificial Leather (Per Set)	9401.8000	9401.8000.1200	50/pc	68/pc	58/pc	61/pc
15.	Bar Stool/Metal/Plastic Revolving/Hydraulic	9401.3000	9401.3000.1000	14/pc	19/pc	16/pc	17/pc
16.	Retax/Recline Chair (Non Electrical) Artificial Leather	9401.7900	9401.7900.1000	129/pc	174/pc	148/pc	155/pc
17.	Small Folding Chair for Prayer	9401.7900	9401.7900.1100	2.7/pc	3.5/pc	3/pc	3.1/pc
18.	Folding Chair Metal Frame Plastic	9401.7900	9401.7900.1200	8/pc	11/pc	9/pc	10/pc
19.	Baby Chair/Feeding/Dinning Chair (Baby) Plastic/Wood	9401.8000	9401.8000.1300	4/pc	5/pc	4.6/pc	4.8/pc
20.	Dinning Chair Wood/MDF	9401.6100	9401.6100.1000	20/pc	27/pc	23/pc	24/pc
21.	Dinning Chair Metal/Plastic	9401.7900	9401.7900.1300	11/pc	15/pc	13/pc	14/pc
22.	Garden Chair Metal/Plastic	9401.7900	9401.7900.1400	10/pc	14/pc	12/pc	12.5/pc
23.	Garden Chair Plastic	9401.8000	9401.8000.1400	4/pc	5/pc	4.6/pc	4.8/pc
24.	Dinning (1+4) Wood Frame and Glass/Marble Top Glass Thickness 12mm, 120x120x76cm (4'x4'x2.5')	9403.4000	9403.4000.1000	136/set	184/set	156/set	164/set
25.	Dinning (1+4) Wood Frame and	9403.4000	9403.4000.1100	128/set	173/set	147/set	154/set

	Glass/Marble Top Glass Thickness 12mm, 120x120x76cm (4'x4'x2.5')						
26.	Dinning (1+6) Wooden Frame Top (Glass/Marble Glass Thickness 12mm, 160x90x76cm (5.5'x3'x2.5')	9403.4000	9403.4000.1200	200/set	270set	230/set	242/set
27.	Dinning (1+6) Metal Frame Top Glass/Marble Glass Thickness 160x90x76cm (5.5'x3'x2.5')	9403.4000	9403.4000.1300	188/set	254/set	216/set	227/set
28.	Dinning (1+8) Wood Frame and Glass/Marble Top Glass Thickness 12mm, 240x120x76cm (8'x4'x2.5')	9403.4000	9403.4000.1400	260/set	351/set	299/set	314/set
29.	Dinning (1+8) Metal Frame Top Glass/Marble Glass Thickness 240x120x76cm (8'x4'x2.5')	9403.4000	9403.4000.1500	244/set	329/set	281/set	295/set
30.	Dinning (1+10) Wood Frame Top Glass/Marble Top Glass Thickness 12mm, 300x120x76cm (10'x4'x2.5')	9403.4000	9403.4000.1600	320/set	432/set	368/set	386/set
31.	Dinning (1+8) Metal Frame Top Glass/Marble Glass Thickness 300x120x76cm (10'x4'x2.5')	9403.4000	9403.4000.1700	300/set	405/set	345/set	362/set
32.	Bed Room Table with Two Chairs, MDF/Wood, Size 76x76x76cm (2.5'x2.5'x2.5')	9403.5030	9403.5030.1300	63/set	85/set	72/set	76/set
33.	Center Table Set (One big+ Two Small) (MDF/Wood Mixed) Top Glass/Marble Thickness 12mm	9403.5030	9403.5030.1400	55/set	74/set	63/set	66/set
34.	Center Table Set (One big+ Two Small) (MDF/Wood Mixed) Top Glass/Marble Thickness 12mm	9403.5030	9403.5030.1500	68/set	92/set	78/set	82/set
35.	Center Table Single Wooden Top Glass/Marble Thickness 12mm Size 125x65x60cm (4.5'x2.5'x2')	9403.5030	9403.5030.1600	28/pc	38/pc	32/pc	34/pc
36.	Center Table Single Metal Top Glass/Marble	9403.5030	9403.5030.1700	34/pc	46/pc	39/pc	41/pc

	Thickness 12mm Size 125x65x6cm (4.5'x2.5'x2')						
37.	Small Side Table, MDF/Wood Top Glass 12mm Size 60x60x60cm (2'x2'x2')	9403.5030	9403.5030.1800	14/pc	19/pc	16/pc	17/pc
38.	Small Side Table, Metal Top Glass 12mm Size 60x60x60cm (2x2x2)	9403.5030	9403.5030.1900	17/pc	23/pc	20/pc	21/pc
39.	Dinning/Center Table Leg. MDF/Wood/Metal	9403.9000	9403.9000.1000	1.2/kg	1.6/kg	1.4/kg	1.45/kg
40.	Tea Table with 4 Stool MDF with Glass Size 150x100x60cm (5'x3.5'x2')	9403.4000	9403.4000.1800	35/set	47/set	40/set	42/set
41.	Tea Table Metal with Glass Size 125x70x60cm (4.5'x2'x2')	9403.4000	9403.4000.1900	32/pc	43/pc	37/pc	39/pc
42.	Tea Trolley, Wooden with Glass Top	9403.4000	9403.4000.2000	15/pc	20/pc	17/pc	18/pc
43.	Tea Trolley, Metal with Glass Top	9403.4000	9403.4000.2100	18/pc	24/pc	21/pc	22/pc
44.	Garden Table Metal Frame Top Glass/Ply Wood Size 120x60cm (4'x2')	9403.2000	9403.2000.1100	1.6/kg	2.15/kg	1.85/kg	1.9/kg
45.	Garden Table Metal Frame Top Plastic Size 120x60cm (4x2)	9403.2000	9403.2000.1200	1.25/kg	1.7/kg	1.44/kg	1.5/kg
46.	Garden Bench 3 Seat Size 160x60x60cm (5.5'x2'x2')	9403.2000	9403.2000.1300	1.35/kg	1.8/kg	1.55/kg	1.6/kg
47.	TV Trolley Wooden with Glass Top, Thickness 10mm Size 120x60x80cm (4'x2'x2.5')	9403.5030	9403.5030.2000	27/pc	36/pc	31/pc	33/pc
48.	TV Trolley Metal with Glass Top Thickness 10mm Size 120x60x80cm (4'x2'x2.5')	9403.5030	9403.5030.2100	22/pc	30/pc	25/pc	26/pc
49.	TV Stand, Metal/MDF with Glass Size 120x60x80cm (4'x2'x2.5') Glass Thickness 10mm	9403.5030	9403.5030.2200	15/pc	20/pc	17/pc	18/pc
50.	LCD/LED DIVIDER WOOD BASE with MARBLE TOP/Glass Top, Thickness 10mm, Size 120x60x45cm (6'x2'x1.5')	9403.5030	9403.5030.2300	70/pc	95/pc	81/pc	85/pc
51.	TV Cabinet/Divider/MDF/Wooden Size 120x60x200cm (6'x2'x7')	9403.5030	9403.5030.2400	120/pc	162/pc	138/pc	145/pc

52.	TV Shelve Made of Glass, Thickness 10mm, 90x60x80cm (3'x2'x2.5')	9403.5030	9403.5030.2500	11/pc	15/pc	13/pc	14/pc
53.	TV Table Made of Metal/MDF with Glass Size 120x60x80cm (4'x2'x2.5')	9403.5030	9403.5030.2600	16/pc	22/pc	18/pc	19/pc
54.	Telephone Stand, Wooden/Metal/Glass Mixed Glass, Thickness 10mm, Size 60x60x60cm (2x2x2)	9403.5030	9403.5030.2700	14/pc	19/pc	16/pc	17/pc
55.	Consol with Mirror MDF/Wood Size 160x60x200cm (2'x2'x7') MDF/Wood	9403.5030	9403.5030.2800	60/pc	81/pc	69/pc	72/pc
56.	Consol with Mirror MDF/Wood Size 160x60x200cm (5'x2'x7')	9403.5030	9403.5030.2900	45/pc	61/pc	52/pc	55/pc
57.	Glass Rack Size 60x60x76cm (2'x2'x2.5')	9403.5030	9403.5030.3000	12/pc	16/pc	14/pc	15/pc
58.	Glass Rack Size 60x60x180cm (2'x2'x6')	9403.5030	9403.5030.3100	20/pc	27/pc	23/pc	24/pc
59.	Shoe Rack MDF/Wood Size 150x50x120cm (4.2'x2.3'x3.3')	9403.6000	9403.6000.1100	20/pc	27/pc	23/pc	24/pc
60.	Coat Hanger Wood/Metal	9403.6000	9403.6000.1200	8/pc	11/pc	9/pc	9/pc
61.	Swing, Metal/Cane/Plastic, All Sizes/Types	9403.9000	9403.9000.1100	1.8/kg	2.4/kg	2.07/kg	2/kg
62.	Magazine Rack, MDF/Wood Mixed, Size 6cm	9403.3000	9403.3000.1100	14/pc	19/pc	16/pc	17/pc



**GOVERNMENT OF PAKISTAN  
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CUSTOM HOUSE KARACHI**

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**Annex-B (Office Furniture and Parts thereof)**

S. No.	Description of Goods	PCT Heading	Proposed PCT for WeBOC	China	Customs Values (C&F) in US\$		
					Europe /USA/ Canada	Far East	Others
01.	Office Chair Executive Heavy/Bulky Revolving/Hydraulic, LAYDOWN	9401.3000	9401.3000.1100	63/pc	85/pc	72/pc	76/pc
02.	Office Chair /Manager Chair/Semi Executive High Back Revolving / Hydraulic	9401.3000	9401.3000.1200	55/pc	74/pc	63/pc	66/pc
03.	Office Chair/Staff Chair/Computer Chair Low Back Revolving / Hydraulic	9401.3000	9401.3000.1300	30/pc	40/pc	35/pc	36/pc
04.	Waiting/Executive Visitor Chair, Metal Frame with Cushion	9401.7100	9401.7100.1000	40/pc	54/pc	46/pc	48/pc
05.	Waiting Chair/Visitor Chair, Metal Frame without Cushion	9401.7900	9401.7900.1500	30/pc	40/pc	35/pc	36/pc
06.	Waiting Chair/Visitor Chair, Metal Frame with Cushion Metal Frame(Non Revolving / Hydraulic) Low Back	9401.7100	9401.7100.1100	18/pc	24/pc	21/pc	22/pc
07.	Seat & Back for Chair with Cushion made of Ply Wood	9401.9090	9401.9090.1000	2/kg	2.7/kg	2.3/kg	3/kg
08.	Seat & Back for Chair without Cushion made of Ply Wood	9401.9090	9401.9090.1100	1/kg	1.35/kg	1.2/kg	1.2/kg
09.	Chair Coaster (Wheels) Plastic/Nylon	9401.9090	9401.9090.1200	1.5/kg	2/kg	1.7/kg	1.8/kg
10.	Mechanism for Chair, Metal	9401.9090	9401.9090.1300	2/kg	2.7/kg	2.3/kg	2.7/kg
11.	Chair Frame Seat & Back made of Metal	9401.9090	9401.9090.1400	2/kg	2.7/kg	2.3/kg	2.7/kg
12.	Chair Base, Plastic	9401.9090	9401.9090.1500	1.6/kg	2.2/kg	1.8/kg	2/kg
13.	Chair Base, Metal	9401.9090	9401.9090.1600	2/kg	2.7/kg	2.3/kg	2.7/kg
14.	Arm Rest, Metal	9401.9090	9401.9090.1700	1.5/kg	2/kg	1.7/kg	1.8/kg
15.	Arm Rest, Plastic	9401.9090	9401.9090.1800	1.3/kg	1.55/kg	1.4/kg	1.5/kg

16.	Arm Rest Wooden	9401.9090	9401.9090.1900	1/kg	1.35/kg	1.2/kg	1.5/kg
17.	Office Table without Side Rack MDF/Wood Size 120x76x76cm (4'x2.5'x2.5')	9403.3000	9403.3000.1200	91/pc	122/pc	105/pc	110/pc
18.	Office Table with Side Rack Side 140x79x76cm (4.5'x2.5'x2.5')	9403.3000	9403.3000.1300	120/set	162/set	138/set	145/set
19.	Office Table with Side Rack Side 165x90x76cm (5.5'x3'x2.5')	9403.3000	9403.3000.1400	140/set	189/set	161/set	169/set
20.	Office Table without Side Rack MDF/Wood Size 180x100x76cm (6'x3.5'x2.5')	9403.3000	9403.3000.1500	160/set	216/set	184/set	193/set
21.	Office Table without Side Rack MDF/Wood Size 195x100x76cm (6.5'x3.5'x2.5')	9403.3000	9403.3000.1600	170/set	229/set	196/set	205/set
22.	Office Table without Side Rack MDF/Wood Size 240x100x76cm (8'x3.5'x2.5')	9403.3000	9403.3000.1700	220/pc	297/pc	253/pc	266/pc
23.	Book Case without Doors MDF/Wood Size 120x45x180cm (4'x1.5'x6')	9403.3000	9403.3000.1800	45/pc	61/pc	52/pc	54/pc
24.	Book Cabinet with Three Doors, MDF/Wood Size 120x45x180cm (4'x1.5'x6')	9403.3000	9403.3000.1900	80/pc	108/pc	92/pc	97/pc
25.	Book Cabinet with Two Doors, MDF/Wood Size 90x45x180cm (3'x1.5'x6')	9403.3000	9403.3000.2000	70/pc	94/pc	81/pc	85/pc
26.	Computer Table, Metal/MDF Glass Top Size 120x65x120cm (4'x2'x4')	9403.3000	9403.3000.2100	20/pc	27/pc	23/pc	24/pc
27.	Office Partition/Work Station, MDF/ Wood Size 270x270x120cm (9'x9'x4')	9403.3000	9403.3000.2200	180/pc	243/pc	207/pc	217/pc
28.	Conference Table, MDF/ Wood Size 240x120x76cm (8'x4'x2.5')	9403.3000	9403.3000.2300	150/pc	203/pc	173/pc	181/pc
29.	Conference Table, MDF/ Wood Size 183x120x76cm (6'x4'x2.5')	9403.3000	9403.3000.2400	125/pc	169/pc	144/pc	151/pc
30.	Meeting Table MDF/ Wood Size 90x76x76cm (3'x2.5'x2.5')	9403.3000	9403.3000.2500	50/pc	68/pc	58/pc	61/pc
31.	Speech Dice, MDF/ Wood Size 135x60x42cm (4.6'x2'x2'x1.6')	9403.3000	9403.3000.2600	55/pc	74/pc	63/pc	66/pc
32.	Reception Table/Counter Table, MDF/ Wood Size 120x100x60cm (4'x3.25'x2')	9403.3000	9403.3000.2700	50/pc	68/pc	58/pc	60/pc

