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 Qasim / Preventive), Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

DETERMINATION OF CUSTOMS VALUES OF GAS HOBS, STOVES COOKING RANGE AND PARTS THEREOF UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING No. 1295/2018)

No. Misc/05/2012-VI Dated: 25th April, 2018

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Gas Hobs, Stoves, Cooking Range & Parts thereof are determined as follows:

2. Background of the valuation issue: The Customs Values of Gas Hobs, Stoves and Parts thereof were determined vide Valuation Ruling No. 618/2013 dated 06-12-2013. The Valuation Ruling being quite old needed to be revised in line with the prices prevailing in the international markets. Therefore, this Directorate General initiated an exercise to determine the customs values of afore-mentioned goods under Section 25-A of the Customs Act, 1969.

3. Stakeholders' participation in determination of Customs values: Meetings with stakeholders were held on 22-12-2017 and 16-04-2018. The participants were requested to submit following documents before or during the stakeholder's meetings.

i) Invoice of Imports made during last three months showing factual value.

ii) Websites, names and E-mail address of known foreign suppliers / manufacturers of the item in question through which the actual current value could be ascertained.

iii) Copies of contracts made / LCs opened during the last three months showing the value of items in question.

iv) Copies of Sales Tax paid invoices issued during last four months (excluding duty and taxes) to substantiate the contentions of the importers.

4. During the meetings, the Importers contended that the custom values determined vide Valuation Ruling No. 618/2013 dated 06-12-2013 are reasonable and requested to maintain these values or decrease them further. However, no body submitted any tangible documents except some import data of lower values in support of their contentions.

5. Method adopted to determine Customs values: Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because required information under the law was not available. 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 due to wide variations in the declarations the same could not be relied upon exclusively. In the regular sequential order, this office conducted market inquiries in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Consequently, the Customs values of Gas Hobs, Stoves, Cooking Ranges and Parts are determined under Sub-Section (7) of Section 25 of the Customs Act, 1969.

6. Customs values of Gas Hobs, Stoves Cooking Range and Parts thereof: Gas Hobs, Stoves Cooking Range and Parts thereof hereinafter specified shall be assessed to duty/ taxes at the following Customs Values:

S. No.	Description of goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values C&F US$

(1)	(2)	(3)	(4)	(5)	(6)
1.	Gas Hob (01 burner) All brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.1000 7321.1190.1000 7321.1200.1000 7321.1900.1000 7321.8100.1000 7321.8200.1000 7321.8900.1000	Italy, U.K, France, Germany, U.S.A. and Spain	24/Unit
2.	Gas Hob (02 burners) All brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.2000 7321.1190.2000 7321.1200.2000 7321.1900.2000 7321.8100.2000 7321.8200.2000 7321.8900.2000	Italy, U.K, France, Germany, U.S.A. and Spain	33/Unit
3.	Gas Hob (03 burners) All brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.3000 7321.1190.3000 7321.1200.3000 7321.1900.3000 7321.8100.3000 7321.8200.3000 7321.8900.3000	Italy, U.K, France, Germany, U.S.A. and Spain	39/Unit
4.	Gas Hob (04 burners) All brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.4000 7321.1190.4000 7321.1200.4000 7321.1900.4000 7321.8100.4000 7321.8200.4000 7321.8900.4000	Italy, U.K, France, Germany, U.S.A. and Spain	52/Unit
5.	Gas Hob (05 burners) All brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.5000 7321.1190.5000 7321.1200.5000 7321.1900.5000 7321.8100.5000 7321.8200.5000 7321.8900.5000	Italy, U.K, France, Germany, U.S.A. and Spain	56/Unit
6.	Gas Hob (06 burners) All brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.6000 7321.1190.6000 7321.1200.6000 7321.1900.6000 7321.8100.6000 7321.8200.6000 7321.8900.6000	Italy, U.K, France, Germany, U.S.A. and Spain	65/Unit
7.	Gas Hob (01 burner) Brands: Fotile, Xpert, Snifz, Robam, Medas, Arda, Tekka, Signature	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.7000 7321.1190.7000 7321.1200.7000 7321.1900.7000 7321.8100.7000 7321.8200.7000 7321.8900.7000	China	21/Unit
8.	Gas Hob (02 burners) Brands: Fotile, Xpert, Snifz,	7321.1110 7321.1200 7321.1900 7321.8100	7321.1110.8000 7321.1200.8000 7321.1900.8000 7321.8100.8000	China	26/Unit

	Robam, Medas, Arda, Tekka, Signature	7321.8200 7321.8900	7321.8200.8000 7321.8900.8000		
9.	Gas Hob (03 burners) Brands: Fotile, Xpert, Snifz, Robam, Medas, Arda, Tekka, Signature	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.9000 7321.1190.9000 7321.1200.9000 7321.1900.9000 7321.8100.9000 7321.8200.9000 7321.8900.9000	China	34/Unit
10.	Gas Hob (04 burners) Brands: Fotile, Xpert, Snifz, Robam, Medas, Arda, Tekka, Signature.	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.1100 7321.1190.1100 7321.1200.1100 7321.1900.1100 7321.8100.1100 7321.8200.1100 7321.8900.1100	China	43/Unit
11.	Gas Hob (05 burner) Brands: Fotile, Xpert, Snifz, Robam, Medas, Arda, Tekka, Signature.	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.1200 7321.1190.1200 7321.1200.1200 7321.1900.1200 7321.8100.1200 7321.8200.1200 7321.8900.1200	China	50/Unit
12.	Gas Hob (06 burner) Brands: Fotile, Xpert, Snifz, Robam, Medas, Arda, Tekka, Signature.	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.1300 7321.1190.1300 7321.1200.1300 7321.1900.1300 7321.8100.1300 7321.8200.1300 7321.8900.1300	China	58/Unit
13.	Gas Hob (01 burner) Other brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.1400 7321.1190.1400 7321.1200.1400 7321.1900.1400 7321.8100.1400 7321.8200.1400 7321.8900.1400	China	10/Unit
14.	Gas Hob (02 burners) Other brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.1500 7321.1190.1500 7321.1200.1500 7321.1900.1500 7321.8100.1500 7321.8200.1500 7321.8900.1500	China	15/Unit
15.	Gas Hob (03 burners) Other brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.1600 7321.1190.1600 7321.1200.1600 7321.1900.1600 7321.8100.1600 7321.8200.1600 7321.8900.1600	China	20/Unit
16.	Gas Hob (04 burners) Other	7321.1110 7321.1190	7321.1110.1700 7321.1190.1700	China	24/Unit

	brands	7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1200.1700 7321.1900.1700 7321.8100.1700 7321.8200.1700 7321.8900.1700		
17.	Gas Hob (05 burners) Other brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.1800 7321.1190.1800 7321.1200.1800 7321.1900.1800 7321.8100.1800 7321.8200.1800 7321.8900.1800	China	29/Unit
18.	Gas Hob (06 burners) Other brands	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.1900 7321.1190.1900 7321.1200.1900 7321.1900.1900 7321.8100.1900 7321.8200.1900 7321.8900.1900	China	34/Unit
19.	Gas Stove (01 burner)	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.2100 7321.1190.2100 7321.1200.2100 7321.1900.2100 7321.8100.2100 7321.8200.2100 7321.8900.2100	China	5/Unit
20.	Gas Stove (02 burners)	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.2200 7321.1190.2200 7321.1200.2200 7321.1900.2200 7321.8100.2200 7321.8200.2200 7321.8900.2200	China	9/Unit
21.	Gas stove (03 burners)	7321.1110 7321.1190 7321.1200 7321.1900 7321.8100 7321.8200 7321.8900	7321.1110.2300 7321.1190.2300 7321.1200.2300 7321.1900.2300 7321.8100.2300 7321.8200.2300 7321.8900.2300	China	11/Unit
22	Gas Cooking Range	7321.1110	7321.1110.1000	Italy, U.K, France, Germany, U.S.A. and Spain	274/Unit
23	Gas Cooking Range	7321.1110	7321.1110.1000	China	128/Unit
24	Gas Hob parts	7321.9000	7321.9000.1000	Italy, U.K, France, Germany, U.S.A. Spain	3/Kg
25.	Gas Hob parts	7321.9000	7321.9000.2000	China	2.8/Kg
Explanation:-					

(a) Gas Hobs and Stoves specified above if imported in SKD/CKD condition shall be assessed on 90% of customs values determined thereof respectively in the above table;

(b) For the purpose of this ruling a **Gas Hob** has knobs on top with concealed bottom and a **Gas Stove** has knobs on front with open bottom.

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, 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 this Directorate General immediately. Customs values determined in the ruling are for the description and specifications as mentioned herein. PCT 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.

9. This ruling supersedes Valuation Ruling No. 618/2013, dated 06-12-2013.

(MUHAMMAD IQBAL MUNEEB)
Director

Copy for information to: -

1. Member (Customs), FBR, 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/ Multan.
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.618/2013, dated 06-12-2013 from the system on the date of issue of this ruling.

14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Revision Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Association, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st Floor, Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR Website.
22. Guard File.