



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 Multimedia Projectors, Home Theatre Projectors, Projector Screen & Microphones Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 942 / 2016)

No. Misc/26/2016-VII *19550*

Dated: October 03, 2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Multimedia Projectors, Projector Screen & Microphones are determined as follows:

2. **Background of the valuation issue:** The Customs values of Multimedia Projectors, Projector Screen & Microphones were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.355/2011 dated 18-07-2011. A number of representations were received to re-determine the customs values afresh in the light of existing international market prices, according to different sizes and specifications. Therefore an exercise to determine customs values of Multimedia Projectors, Projector Screen & Microphones afresh in terms of Section 25-A of the Customs Act, 1969 was initiated.

3. **Stakeholders' participation in determination of Customs values:** Meeting for the determination of customs values of Multimedia Projectors, Home Theatre Projectors, Projector Screen & Microphones with stakeholders was held on 22-07-2016. The stakeholders had been requested to submit the following documents before or during the meeting.

- 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.

The meeting was attended by the importers and the officers from field formations. No documents were submitted in this Directorate General on or even after the said scheduled meeting.



4. During the course of meeting, the importers were of the view that the values of Multimedia Projectors, Projector Screen & Microphones were determined five years ago and during the last five years due to revolutionary development in IT industry and manifold increased production of multimedia projectors and other IT equipment prices have substantially fallen down in international market. Resultantly the difference between the present international prices and the values determined vide Valuation Ruling No.355/2011 dated 18-07-2011 is increasing every day and the VR values of projectors have no relevance with actual prevailing international prices of projectors.

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 Multimedia Projectors, Home Theatre Projectors, Projector Screen & Microphones. 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 enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. 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 different brands of Multimedia Projectors, Home Theatre Projectors, Projector Screen & Microphones have been determined under Section 25(9) of the Customs Act, 1969.

6. **Customs values for Multimedia Projectors, Home Theatre Projectors, Projector Screens & Microphones:** Multimedia Projectors, Home Theatre Projectors, Projector Screens & Microphones as *specified herein shall* be assessed to duty/ taxes at the Customs values mentioned against them in the tables A, B & C annex to this Ruling.

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 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. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in the Tables annexed to this Ruling. HS codes are mentioned for illustrative purposes only so that VR values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling all formalities relating to importability or any 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 15 of the Customs Act, 1969 or any other law in vogue therein.

11. *This ruling supersedes Valuation Ruling No.355/2011 dated 18-07-2011.*

(Dr. Wasif Ali Meman)
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 (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.
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 WeBOC database system and deleting Valuation Ruling No.355/2011 dated 18-07-2011.
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.

Table-A (Annexure to Valuation Ruling No. 942 /2016 dated 03.10.2016)

Multimedia Projectors

S. No.	Resolution	Lumens	Type	PCT	Proposed PCT for Weboc	Origin	Customs Value (C&F) US\$/ PC Category- A	Customs Value (C&F) US\$/ PC Category- B
1	2	3	4	5	6	7	9	8
1	SVGA	Below 3000	DLP	8528.6110	8528.6110.1000	China	189	180
2	SVGA	Below 3000	LCD	8528.6110	8528.6110.1010	China	226	215
3	SVGA	Below 3000	LED	8528.6110	8528.6110.1020	China	255	243
4	SVGA	Below 3000	DLP	8528.6110	8528.6110.1030	Europe/USA/Japan	265	252
5	SVGA	Below 3000	LCD	8528.6110	8528.6110.1040	Europe/USA/Japan	305	291
6	SVGA	Below 3000	LED	8528.6110	8528.6110.1050	Europe/USA/Japan	340	324
7	SVGA	Below 3000	DLP	8528.6110	8528.6110.1060	Other Origins	236	224
8	SVGA	Below 3000	LCD	8528.6110	8528.6110.1070	Other Origins	270	258
9	SVGA	Below 3000	LED	8528.6110	8528.6110.1080	Other Origins	306	292
10	SVGA	3000 - 3500	DLP	8528.6110	8528.6110.1090	China	241	230
11	SVGA	3000 - 3500	LCD	8528.6110	8528.6110.1100	China	277	264
12	SVGA	3000 - 3500	LED	8528.6110	8528.6110.1110	China	313	298
13	SVGA	3000 - 3500	DLP	8528.6110	8528.6110.1120	Europe/USA/Japan	325	309
14	SVGA	3000 - 3500	LCD	8528.6110	8528.6110.1130	Europe/USA/Japan	374	356
15	SVGA	3000 - 3500	LED	8528.6110	8528.6110.1140	Europe/USA/Japan	423	403
16	SVGA	3000 - 3500	DLP	8528.6110	8528.6110.1150	Other Origins	289	275
17	SVGA	3000 - 3500	LCD	8528.6110	8528.6110.1160	Other Origins	333	317
18	SVGA	3000 - 3500	LED	8528.6110	8528.6110.1170	Other Origins	376	358
19	SVGA	3600 - 4000	DLP	8528.6110	8528.6110.1180	China	286	272
20	SVGA	3600 - 4000	LCD	8528.6110	8528.6110.1190	China	315	300
21	SVGA	3600 - 4000	LED	8528.6110	8528.6110.1200	China	371	354
22	SVGA	3600 - 4000	DLP	8528.6110	8528.6110.1210	Europe/USA/Japan	386	367
23	SVGA	3600 - 4000	LCD	8528.6110	8528.6110.1220	Europe/USA/Japan	444	422
24	SVGA	3600 - 4000	LED	8528.6110	8528.6110.1230	Europe/USA/Japan	502	478
25	SVGA	3600 - 4000	DLP	8528.6110	8528.6110.1240	Other Origins	343	326
26	SVGA	3600 - 4000	LCD	8528.6110	8528.6110.1250	Other Origins	394	376
27	SVGA	3600 - 4000	LED	8528.6110	8528.6110.1260	Other Origins	445	424
28	XGA/WXGA	Below 3600	DLP	8528.6110	8528.6110.1270	China	375	357
29	XGA/WXGA	Below 3600	LCD	8528.6110	8528.6110.1280	China	410	390
30	XGA/WXGA	Below 3600	LED	8528.6110	8528.6110.1290	China	494	470
31	XGA/WXGA	Below 3600	DLP	8528.6110	8528.6110.1300	Europe/USA/Japan	506	482
32	XGA/WXGA	Below 3600	LCD	8528.6110	8528.6110.1310	Europe/USA/Japan	582	554
33	XGA/WXGA	Below 3600	LED	8528.6110	8528.6110.1320	Europe/USA/Japan	658	626
34	XGA/WXGA	Below 3600	DLP	8528.6110	8528.6110.1330	Other Origins	450	428
35	XGA/WXGA	Below 3600	LCD	8528.6110	8528.6110.1340	Other Origins	518	493
36	XGA/WXGA	Below 3600	LED	8528.6110	8528.6110.1350	Other Origins	585	557



Table-A (Annexure to Valuation Ruling No. 942 /2016 dated 03.10.2016)

Multimedia Projectors

S. No.	Resolution	Lumens	Type	PCT	Proposed PCT for Weboc	Origin	Customs Value (C&F) US\$/ PC Category-A	Customs Value (C&F) US\$/ PC Category-B
1	2	3	4	5	6	7	9	8
37	XGA/WXGA	3600 - 4000	DLP	8528.6110	8528.6110.1360	China	483	460
38	XGA/WXGA	3600 - 4000	LCD	8528.6110	8528.6110.1370	China	554	528
39	XGA/WXGA	3600 - 4000	LED	8528.6110	8528.6110.1380	China	625	595
40	XGA/WXGA	3600 - 4000	DLP	8528.6110	8528.6110.1390	Europe/USA/Japan	651	620
41	XGA/WXGA	3600 - 4000	LCD	8528.6110	8528.6110.1400	Europe/USA/Japan	748	712
42	XGA/WXGA	3600 - 4000	LED	8528.6110	8528.6110.1410	Europe/USA/Japan	845	805
43	XGA/WXGA	3600 - 4000	DLP	8528.6110	8528.6110.1420	Other Origins	578	551
44	XGA/WXGA	3600 - 4000	LCD	8528.6110	8528.6110.1430	Other Origins	665	633
45	XGA/WXGA	3600 - 4000	LED	8528.6110	8528.6110.1440	Other Origins	751	716
46	XGA/WXGA	4100 - 5000	DLP	8528.6110	8528.6110.1450	China	625	595
47	XGA/WXGA	4100 - 5000	LCD	8528.6110	8528.6110.1460	China	718	684
48	XGA/WXGA	4100 - 5000	LED	8528.6110	8528.6110.1470	China	812	774
49	XGA/WXGA	4100 - 5000	DLP	8528.6110	8528.6110.1480	Europe/USA/Japan	843	803
50	XGA/WXGA	4100 - 5000	LCD	8528.6110	8528.6110.1490	Europe/USA/Japan	969	923
51	XGA/WXGA	4100 - 5000	LED	8528.6110	8528.6110.1500	Europe/USA/Japan	1,096	1044
52	XGA/WXGA	4100 - 5000	DLP	8528.6110	8528.6110.1510	Other Origins	750	714
53	XGA/WXGA	4100 - 5000	LCD	8528.6110	8528.6110.1520	Other Origins	862	821
54	XGA/WXGA	4100 - 5000	LED	8528.6110	8528.6110.1530	Other Origins	975	928
55	XGA/WXGA	5100 - 6000	DLP	8528.6110	8528.6110.1540	China	893	850
56	XGA/WXGA	5100 - 6000	LCD	8528.6110	8528.6110.1550	China	1,785	1700
57	XGA/WXGA	5100 - 6000	LED	8528.6110	8528.6110.1560	China	2,231	2125
58	XGA/WXGA	5100 - 6000	DLP	8528.6110	8528.6110.1570	Europe/USA/Japan	1,205	1148
59	XGA/WXGA	5100 - 6000	LCD	8528.6110	8528.6110.1580	Europe/USA/Japan	2,410	2295
60	XGA/WXGA	5100 - 6000	LED	8528.6110	8528.6110.1590	Europe/USA/Japan	3,012	2869
61	XGA/WXGA	5100 - 6000	DLP	8528.6110	8528.6110.1600	Other Origins	1,071	1020
62	XGA/WXGA	5100 - 6000	LCD	8528.6110	8528.6110.1610	Other Origins	2,142	2040
63	XGA/WXGA	5100 - 6000	LED	8528.6110	8528.6110.1620	Other Origins	2,678	2550
64	XGA/WXGA	6100 - 8000	DLP	8528.6110	8528.6110.1630	China	2,231	2125
65	XGA/WXGA	6100 - 8000	LCD	8528.6110	8528.6110.1640	China	2,566	2444
66	XGA/WXGA	6100 - 8000	LED	8528.6110	8528.6110.1650	China	2,901	2763
67	XGA/WXGA	6100 - 8000	DLP	8528.6110	8528.6110.1660	Europe/USA/Japan	3,012	2869
68	XGA/WXGA	6100 - 8000	LCD	8528.6110	8528.6110.1670	Europe/USA/Japan	3,464	3299
69	XGA/WXGA	6100 - 8000	LED	8528.6110	8528.6110.1680	Europe/USA/Japan	3,915	3729
70	XGA/WXGA	6100 - 8000	DLP	8528.6110	8528.6110.1690	Other Origins	2,678	2550
71	XGA/WXGA	6100 - 8000	LCD	8528.6110	8528.6110.1700	Other Origins	3,079	2933
72	XGA/WXGA	6100 - 8000	LED	8528.6110	8528.6110.1710	Other Origins	3,481	3315
73	XGA/WXGA	Above 8000	DLP	8528.6110	8528.6110.1720	China	3,124	2975



Table-A (Annexure to Valuation Ruling No. 942 /2016 dated 03.10.2016)

Multimedia Projectors

S. No.	Resolution	Lumens	Type	PCT	Proposed PCT for Weboc	Origin	Customs Value (C&F) US\$/ PC Category- A	Customs Value (C&F) US\$/ PC Category- B
1	2	3	4	5	6	7	9	8
74	XGA/WXGA	Above 8000	LCD	8528.6110	8528.6110.1730	China	3,592	3421
75	XGA/WXGA	Above 8000	LED	8528.6110	8528.6110.1740	China	4,061	3868
76	XGA/WXGA	Above 8000	DLP	8528.6110	8528.6110.1750	Europe/USA/Japan	4,217	4016
77	XGA/WXGA	Above 8000	LCD	8528.6110	8528.6110.1760	Europe/USA/Japan	4,849	4618
78	XGA/WXGA	Above 8000	LED	8528.6110	8528.6110.1770	Europe/USA/Japan	5,482	5221
79	XGA/WXGA	Above 8000	DLP	8528.6110	8528.6110.1780	Other Origins	3,749	3570
80	XGA/WXGA	Above 8000	LCD	8528.6110	8528.6110.1790	Other Origins	4,311	4106
81	XGA/WXGA	Above 8000	LED	8528.6110	8528.6110.1800	Other Origins	4,873	4641
82	HD	Below 3600	DLP	8528.6110	8528.6110.1270	China	482	459
83	HD	Below 3600	LCD	8528.6110	8528.6110.1280	China	554	528
84	HD	Below 3600	LED	8528.6110	8528.6110.1290	China	627	597
85	HD	Below 3600	DLP	8528.6110	8528.6110.1300	Europe/USA/Japan	651	620
86	HD	Below 3600	LCD	8528.6110	8528.6110.1310	Europe/USA/Japan	748	712
87	HD	Below 3600	LED	8528.6110	8528.6110.1320	Europe/USA/Japan	845	805
88	HD	Below 3600	DLP	8528.6110	8528.6110.1330	Other Origins	578	551
89	HD	Below 3600	LCD	8528.6110	8528.6110.1340	Other Origins	665	633
90	HD	Below 3600	LED	8528.6110	8528.6110.1350	Other Origins	751	716
91	HD	3600 - 4000	DLP	8528.6110	8528.6110.1360	China	625	595
92	HD	3600 - 4000	LCD	8528.6110	8528.6110.1370	China	718	684
93	HD	3600 - 4000	LED	8528.6110	8528.6110.1380	China	812	774
94	HD	3600 - 4000	DLP	8528.6110	8528.6110.1390	Europe/USA/Japan	843	803
95	HD	3600 - 4000	LCD	8528.6110	8528.6110.1400	Europe/USA/Japan	970	924
96	HD	3600 - 4000	LED	8528.6110	8528.6110.1410	Europe/USA/Japan	1,138	1084
97	HD	3600 - 4000	DLP	8528.6110	8528.6110.1420	Other Origins	750	714
98	HD	3600 - 4000	LCD	8528.6110	8528.6110.1430	Other Origins	862	821
99	HD	3600 - 4000	LED	8528.6110	8528.6110.1440	Other Origins	975	928
100	HD	4100 - 5000	DLP	8528.6110	8528.6110.1450	China	803	765
101	HD	4100 - 5000	LCD	8528.6110	8528.6110.1460	China	924	880
102	HD	4100 - 5000	LED	8528.6110	8528.6110.1470	China	1,044	995
103	HD	4100 - 5000	DLP	8528.6110	8528.6110.1480	Europe/USA/Japan	1,084	1033
104	HD	4100 - 5000	LCD	8528.6110	8528.6110.1490	Europe/USA/Japan	1,247	1187
105	HD	4100 - 5000	LED	8528.6110	8528.6110.1500	Europe/USA/Japan	1,409	1342
106	HD	4100 - 5000	DLP	8528.6110	8528.6110.1510	Other Origins	964	918
107	HD	4100 - 5000	LCD	8528.6110	8528.6110.1520	Other Origins	1,108	1056
108	HD	4100 - 5000	LED	8528.6110	8528.6110.1530	Other Origins	1,253	1193
109	HD	5100 - 6000	DLP	8528.6110	8528.6110.1540	China	1,339	1275
110	HD	5100 - 6000	LCD	8528.6110	8528.6110.1550	China	1,540	1466



KARACHI
CUSTOMS VALUATION

Table-A (Annexure to Valuation Ruling No. 942 /2016 dated 03.10.2016)

Multimedia Projectors

S. No.	Resolution	Lumens	Type	PCT	Proposed PCT for Weboc	Origin	Customs Value (C&F) US\$/ PC Category- A	Customs Value (C&F) US\$/ PC Category- B
1	2	3	4	5	6	7	9	8
111	HD	5100 - 6000	LED	8528.6110	8528.6110.1560	China	1,740	1658
112	HD	5100 - 6000	DLP	8528.6110	8528.6110.1570	Europe/USA/Japan	1,807	1721
113	HD	5100 - 6000	LCD	8528.6110	8528.6110.1580	Europe/USA/Japan	2,078	1979
114	HD	5100 - 6000	LED	8528.6110	8528.6110.1590	Europe/USA/Japan	2,349	2237
115	HD	5100 - 6000	DLP	8528.6110	8528.6110.1600	Other Origins	1,607	1530
116	HD	5100 - 6000	LCD	8528.6110	8528.6110.1610	Other Origins	1,847	1760
117	HD	5100 - 6000	LED	8528.6110	8528.6110.1620	Other Origins	2,088	1989
118	HD	6100 - 8000	DLP	8528.6110	8528.6110.1630	China	2,901	2763
119	HD	6100 - 8000	LCD	8528.6110	8528.6110.1640	China	3,336	3177
120	HD	6100 - 8000	LED	8528.6110	8528.6110.1650	China	3,771	3591
121	HD	6100 - 8000	DLP	8528.6110	8528.6110.1660	Europe/USA/Japan	3,915	3729
122	HD	6100 - 8000	LCD	8528.6110	8528.6110.1670	Europe/USA/Japan	4,503	4288
123	HD	6100 - 8000	LED	8528.6110	8528.6110.1680	Europe/USA/Japan	5,090	4848
124	HD	6100 - 8000	DLP	8528.6110	8528.6110.1690	Other Origins	3,481	3315
125	HD	6100 - 8000	LCD	8528.6110	8528.6110.1700	Other Origins	4,003	3812
126	HD	6100 - 8000	LED	8528.6110	8528.6110.1710	Other Origins	4,525	4310
127	HD	Above 8000	DLP	8528.6110	8528.6110.1720	China	3,570	3400
128	HD	Above 8000	LCD	8528.6110	8528.6110.1730	China	4,106	3910
129	HD	Above 8000	LED	8528.6110	8528.6110.1740	China	4,641	4420
130	HD	Above 8000	DLP	8528.6110	8528.6110.1750	Europe/USA/Japan	4,820	4590
131	HD	Above 8000	LCD	8528.6110	8528.6110.1760	Europe/USA/Japan	5,542	5279
132	HD	Above 8000	LED	8528.6110	8528.6110.1770	Europe/USA/Japan	6,265	5967
133	HD	Above 8000	DLP	8528.6110	8528.6110.1780	Other Origins	4,284	4080
134	HD	Above 8000	LCD	8528.6110	8528.6110.1790	Other Origins	4,927	4692
135	HD	Above 8000	LED	8528.6110	8528.6110.1800	Other Origins	5,569	5304

Category A: Sony, Hitachi, Epson, NEC, ASK, Vivitek, Panasonic, Viewsonic, Acer, Dell

Category B: BenQ, Optoma, In Focus, and other low end brands



Table-B (Annexure to Valuation Ruling No. 942 /2016 dated 03.10.2016)
Home Theater Projectors

S.No.	Resolution	Lumens	Type	PCT	Proposed PCT for Weboc	Origin	Customs Value (C&F) US\$/PC Category- A	Customs Value (C&F) US\$/PC Category- B
1	2	3	4	5	6	7	8	9
1	720P	Upto 2000	DLP	8528.6110	8528.6110.1810	China	475	451
2	720P	Upto 2000	LCD	8528.6110	8528.6110.1820	China	546	519
3	720P	Upto 2000	LED	8528.6110	8528.6110.1830	China	618	587
4	720P	Upto 2000	DLP	8528.6110	8528.6110.1840	Europe/USA/Japan	641	609
5	720P	Upto 2000	LCD	8528.6110	8528.6110.1850	Europe/USA/Japan	737	700
6	720P	Upto 2000	LED	8528.6110	8528.6110.1860	Europe/USA/Japan	865	822
7	720P	Upto 2000	DLP	8528.6110	8528.6110.1870	Other Origins	570	542
8	720P	Upto 2000	LCD	8528.6110	8528.6110.1880	Other Origins	656	623
9	720P	Upto 2000	LED	8528.6110	8528.6110.1890	Other Origins	741	704
10	1080P	Upto 3000	DLP	8528.6110	8528.6110.1900	China	665	632
11	1080P	Upto 3000	LCD	8528.6110	8528.6110.1910	China	765	727
12	1080P	Upto 3000	LED	8528.6110	8528.6110.1920	China	865	821
13	1080P	Upto 3000	DLP	8528.6110	8528.6110.1930	Europe/USA/Japan	898	853
14	1080P	Upto 3000	LCD	8528.6110	8528.6110.1940	Europe/USA/Japan	1030	979
15	1080P	Upto 3000	LED	8528.6110	8528.6110.1950	Europe/USA/Japan	1200	1,140
16	1080P	Upto 3000	DLP	8528.6110	8528.6110.1960	Other Origins	798	758
17	1080P	Upto 3000	LCD	8528.6110	8528.6110.1970	Other Origins	918	872
18	1080P	Upto 3000	LED	8528.6110	8528.6110.1980	Other Origins	1037	986
19	Full HD	Upto 4000	DLP	8528.6110	8528.6110.1990	China	760	722
20	Full HD	Upto 4000	LCD	8528.6110	8528.6110.2000	China	874	830
21	Full HD	Upto 4000	LED	8528.6110	8528.6110.2010	China	988	939
22	Full HD	Upto 4000	DLP	8528.6110	8528.6110.2020	Europe/USA/Japan	1026	975
23	Full HD	Upto 4000	LCD	8528.6110	8528.6110.2030	Europe/USA/Japan	1180	1,121
24	Full HD	Upto 4000	LED	8528.6110	8528.6110.2040	Europe/USA/Japan	1385	1,316
25	Full HD	Upto 4000	DLP	8528.6110	8528.6110.2050	Other Origins	910	865
26	Full HD	Upto 4000	LCD	8528.6110	8528.6110.2060	Other Origins	1050	998
27	Full HD	Upto 4000	LED	8528.6110	8528.6110.2070	Other Origins	1180	1,121

Category A: Sony, Hitachi, Epson, NEC, ASK, Vivitek, Panasonic, Viewsonic, Acer, Dell

Category B: BenQ, Optoma, In Focus, and other low end brands



Handwritten signatures of officials are placed over the table data. On the left, there are two large, stylized signatures. On the right, there is a circular blue ink stamp containing the text "DIRECTOR CUSTOMS VALUATION KARACHI".

Table-C (Annexure to Valuation Ruling No. 942 /2016 dated 03.10.2016)
(Screen/Power Amplifier/Sound Equipment)

S.No.	Resolution	PCT	Proposed PCT for Weboc	Origin	Customs Value (C&F) US\$/PC
1	2	3	4	5	6
PROJECTOR SCREEN ELCERIC MOTORIZED MATTE WHITE (MW)					
1		9010.6000	9010.6000.1000	China	700
2	i)16X12FT (2.10")	9010.6000	9010.6000.1010	Europe/USA/Japan	1000
3		9010.6000	9010.6000.1020	Other Origins	850
4	ii)13X10FT (200")	9010.6000	9010.6000.1030	China	190
5		9010.6000	9010.6000.1040	Europe/USA/Japan	270
6		9010.6000	9010.6000.1050	Other Origins	220
7	iii)12X9FT (180")	9010.6000	9010.6000.1060	China	150
8		9010.6000	9010.6000.1070	Europe/USA/Japan	200
9		9010.6000	9010.6000.1080	Other Origins	170
10	iv)7X5FT (100")	9010.6000	9010.6000.1090	China	45
11		9010.6000	9010.6000.1100	Europe/USA/Japan	60
12		9010.6000	9010.6000.1110	Other Origins	50
13	v)8X6FT (120")	9010.6000	9010.6000.1120	China	50
14		9010.6000	9010.6000.1130	Europe/USA/Japan	75
15		9010.6000	9010.6000.1140	Other Origins	60
16	vi)10X8FT (150")	9010.6000	9010.6000.1150	China	80
17		9010.6000	9010.6000.1160	Europe/USA/Japan	115
18		9010.6000	9010.6000.1170	Other Origins	95
PROJECTOR SCREEN/TRIPOD SCREEN MATTE WHITE (MW)					
19	i)7X5FT(100")	9010.6000	9010.6000.1180	China	20
20		9010.6000	9010.6000.1190	Europe/USA/Japan	30
21		9010.6000	9010.6000.1200	Other Origins	25
22	ii)8X6FT(120")	9010.6000	9010.6000.1210	China	35
23		9010.6000	9010.6000.1220	Europe/USA/Japan	50
24		9010.6000	9010.6000.1230	Other Origins	40
PROJECTOR SCREEN WALL MANUAL SCREEN MATTE WHITE (MW)					
25	i)10X8FT (150")	9010.6000	9010.6000.1240	China	33
26		9010.6000	9010.6000.1250	Europe/USA/Japan	46
27		9010.6000	9010.6000.1260	Other Origins	40
28	ii)8X6FT (120")	9010.6000	9010.6000.1270	China	25
29		9010.6000	9010.6000.1280	Europe/USA/Japan	35
30		9010.6000	9010.6000.1290	Other Origins	30
31	iii)7X5FT (100")	9010.6000	9010.6000.1300	China	20
32		9010.6000	9010.6000.1310	Europe/USA/Japan	30
33		9010.6000	9010.6000.1320	Other Origins	25
POWER AMPLIFIER					
34	i)60 WATTS	8518.5000	8518.5000.1000	China	50



Table-C (Annexure to Valuation Ruling No. 942 /2016 dated 03.10.2016)

(Screen/Power Amplifier/Sound Equipment)

S.No.	Resolution	PCT	Proposed PCT for Weboc	Origin	Customs Value (C&F) US\$/PC
1	2	3	4	5	6
35		8518.5000	8518.5000.1010	Europe/USA/Japan	70
36		8518.5000	8518.5000.1020	Other Origins	60
37	ii)120 WATTS	8518.5000	8518.5000.1030	China	85
38		8518.5000	8518.5000.1040	Europe/USA/Japan	120
39		8518.5000	8518.5000.1050	Other Origins	100
40	iii)240 WATTS	8518.5000	8518.5000.1060	China	130
41		8518.5000	8518.5000.1070	Europe/USA/Japan	180
42		8518.5000	8518.5000.1080	Other Origins	150
43	UHF WIRELESS MICROPHONE	8525.5040	8525.5040.1000	China	50
44		8525.5040	8525.5040.1010	Europe/USA/Japan	70
45		8525.5040	8525.5040.1020	Other Origins	60
46	DYNAMIC MICROPHONE FOR PROJECTORS	8518.1090	8518.1090.1000	China	7
47		8518.1090	8518.1090.1010	Europe/USA/Japan	10
48		8518.1090	8518.1090.1020	Other Origins	8
SOUND EQUIPMENT					
49	i)CONFERENCE CHAIRMAN UNIT	8518.1090	8518.1090.1030	China	30
50		8518.1090	8518.1090.1040	Europe/USA/Japan	40
51		8518.1090	8518.1090.1050	Other Origins	35
52	ii)CONFERENCE DELEGATE UNIT	8518.1090	8518.1090.1060	China	20
53		8518.1090	8518.1090.1070	Europe/USA/Japan	30
54		8518.1090	8518.1090.1080	Other Origins	25
55	iii)CONFERENCE SYSTEM CONTROLLER	8518.1090	8518.1090.1090	China	70
56		8518.1090	8518.1090.1100	Europe/USA/Japan	100
57		8518.1090	8518.1090.1110	Other Origins	80

