



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 Computer, Trolley and Multimedia Speakers Under Section 25-A of the Customs Act, 1969**

VALUATION RULING NO. 970/ 2016)

No. Misc/06/2013-VII

Dated: November 16, 2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Computer, Trolley and Multimedia Speakers are determined as follows: -

2. **Background of the valuation issue:** Customs values of Computer, Trolley and Multimedia Speakers were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.656/2014, dated 28-03-2014. The Valuation Ruling required revision in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of Customs values of Computer, Trolley and Multimedia Speakers.

3 **Stakeholders' participation in determination of Customs values:** Different meetings with stakeholders were held and a final meeting was held on 26-07-2016. Importers had been requested to furnish the following documents before or during the course of 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 meetings.

4. During the meeting importers were of the view that the values of Computer, Trolley and Multimedia Speakers have considerably reduced in the international market as compared to the values determined in the existing valuation Ruling. Importers requested that market inquiry shall be conducted from the local market. The market inquiry was conducted of Computer, Trolley and Multimedia Speakers of different brands, types and sizes from different shops in Karachi. However, importers did not submit import invoices, sales tax invoices, literature, representative samples, evidences and other relevant requisite import documents in support of their contentions.

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 different types / brands Computer, Trolley and Multimedia Speakers. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs. 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. Stakeholder's meetings were also scheduled but during the meetings very divergent point of regarding international market prices was presented. Thereafter, market enquiry as envisaged under section 25(7) of the





Customs Act, 1969, was conducted which gave most of the Computer, Trolley and Multimedia Speakers bought and sold in the local market. The different markets were surveyed repeatedly. 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 Computer, Trolley and Multimedia Speakers have been determined under Section 25(9) of the Customs Act, 1969.

6. **Customs values for Computer, Trolley and Multimedia Speakers:** Computer, Trolley and Multimedia Speakers specified in Annex-I (Table-A, Table-B, Table-C) to this Valuation Ruling *shall* be assessed to duty/taxes at the Customs Values mentioned therein.

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

10. The Collectors of Customs may kindly ensure that the values given in this Valuation 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 specification as mentioned in this Valuation Ruling. HS 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.

10. *This ruling supersedes Valuation Ruling No.656/2014 dated 28-08-2014.*

  
 (Dr. Wasit 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 (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.



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(Annex-I)

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Annex to Valuation Ruling No. 970 dated November 16, 2016

<b>Table-A</b> <b>Computer Speakers Below 6"</b> <b>(Low End Brands)</b>					
S. No.	Description	H.S. Code	Proposed PCT for WeBOC	Origin	Customs values US\$/Per pair
1	2	3	4	5	6
1	Computer Mini USB Speakers 2.0 (2pcs)	8518.2100 8518.2200 8518.2990	8518.2100.1000 8518.2200.1000 8518.2990.1000	China	1.15
2	Computer Mini AC Power Speaker 2.0 (2pcs)		8518.2100.1010 8518.2200.1010 8518.2990.1010	China	1.89
3	Computer Mini AC Power Speaker 2.0 with options (2pcs)		8518.2100.1020 8518.2200.1020 8518.2990.1020	China	2.25
4	Computer AC Power Speaker 1.0 with option (1pc only)		8518.2100.1030 8518.2200.1030 8518.2990.1040	China	2.00
5	Mini Mobile Speaker with options below 4" (1 pc only)		8518.2100.1050 8518.2200.1050 8518.2990.1050	China	0.23
6	Computer Speaker 2.1 (with out options)		8518.2100.1060 8518.2200.1060 8518.2990.1060	China	6.48
7	Computer Speaker 2.1 (with options)		8518.2100.1070 8518.2200.1070 8518.2990.1070	China	7.50
8	Computer Speaker 3.1 (without options)		8518.2100.1080 8518.2200.1090 8518.2990.1090	China	13.53



9	Computer Speaker 3.1 (with all options)	8518.2100.1100 8518.2200.1100 8518.2990.1100	China	<b>15.83</b>
10	Computer Speaker 4.1 (without options)	8518.2100.1110 8518.2200.1110 8518.2990.1110	China	<b>14.38</b>
11	Computer Speaker 4.1 (with all options)	8518.2100.1120 8518.2200.1120 8518.2990.1120	China	<b>16.68</b>
12	Computer Speaker 5.1 (without options)	8518.2100.1130 8518.2200.1130 8518.2990.1130	China	<b>21.30</b>
13	Computer Speaker 5.1 (with all options)	8518.2100.1140 8518.2200.1140 8518.2990.1140	China	<b>23.75</b>
14	The above mentioned values are applicable on Audionic, Xtreme, Amazing, Perfect, F&D, Lunar, Pasaris and other low end brands			
15	The above mentioned values are not applicable to international brands like Sony/Samsung/Toshiba/ Bosch/ Philips / Creative / Logitech/ Sharp / L.G/ Mercury /Yamaha/ Pioneer / Bose/ Sonashi/ Merlin / Boston Acoustic / Beats and other similar brands.			
16	Speakers with different specifications / origins may be assessed under section 25 of the Customs Act, 1969. Alternatively, Collectorates may provisionally assess the goods and forward the GD to this Directorate General for suitable advice.			

**Table-B**  
**Trolley Speakers 1.0 (With Options)**

S. No.	Description	H.S. Code	Proposed PCT for WeBOC	Origin	Customs values US\$/Per Pc
1	2	3	4	5	6
1	Trolley Speakers 1.0 (1pc only) with single speaker(8'- 10')	8518.2100 8518.2200 8518.2990	8518.2100.1150 8518.2200.1150 8518.2990.1150	China	8.05
2	Trolley Speakers 1.0 (1pc only) with single speaker(10.1'- 12')		8518.2100.1160 8518.2200.1160 8518.2990.1160	China	10.35
3	Trolley Speakers 1.0 (1pc only) with 1 speaker(12.1' and above)		8518.2100.1170 8518.2200.1170 8518.2990.1170	China	12.65
4	Trolley Speakers 1.0 (1pc only) with 2 speaker(8'- 10')		8518.2100.1180 8518.2200.1180 8518.2990.1180	China	14.95
5	Trolley Speakers 1.0 (1pc only) with 2 speaker(10.1'- 12')		8518.2100.1190 8518.2200.1190 8518.2990.1190	China	17.25
6	Trolley Speakers 1.0 (1pc only) with 2 speaker(12.1' or above)		8518.2100.1200 8518.2200.1200 8518.2990.1200	China	19.55
7	The above mentioned values are applicable on Audionic, Xtreme, Amazing, Perfect, F&D, Lunar, Pasaris and other low end brands				
8	The above mentioned values are not applicable to international brands like Sony/Samsung/Toshiba/ Bosch/ Philips / Creative / Logitech/ Sharp / L.G/ Mercury /Yamaha/ Pioneer / Bose/ Sonashi/ Merlin / Boston Acoustic / Beats and other similar brands.				
9	Speakers with different specifications / origins may be assessed under section 25 of the Customs Act, 1969. Alternatively, Collectorates may provisionally assess the goods and forward the GD to this Directorate General for suitable advice.				

**Table-C**  
**Multimedia Tower Speakers (Low End Brands)**

S. No.	Description	H.S. Code	Proposed PCT for WeBOC	Origin	Customs values US\$/Per pair
1	2	3	4	5	6
1	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(6'-8') + 2 tweeters (with all options) Assorted shape /type	8518.2100 8518.2200 8518.2990	8518.2100.1000 8518.2200.1000 8518.2990.1000	China	11.50
2	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(8.1'-10') + 2 tweeters (with all options) Assorted shape /type		8518.2100.1010 8518.2200.1010 8518.2990.1010	China	13.80
3	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(10.1'-12') + 2 tweeters (with all options) Assorted shape /type		8518.2100.1020 8518.2200.1020 8518.2990.1020	China	16.10
4	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(12.1' or above) + 2 tweeters (with all options) Assorted shape /type		8518.2100.1030 8518.2200.1030 8518.2990.1040	China	18.40
5	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(6'-8') + 2 speakers + 2 tweeters (with all options) Assorted shape /type		8518.2100.1050 8518.2200.1050 8518.2990.1050	China	17.25
6	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(8.1'-10') + 2speakers + 2 tweeters (with all options) Assorted shape /type		8518.2100.1060 8518.2200.1060 8518.2990.1060	China	19.55
7	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(10.1'- 12') + 2 speakers + 2 tweeters (with all options) Assorted shape /type		8518.2100.1070 8518.2200.1070 8518.2990.1070	China	21.85
8	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(12.1' or above) + 2 speakers + 2 tweeters (with all options) Assorted shape / type		8518.2100.1080 8518.2200.1080 8518.2990.1080	China	25.30
9	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(6'-8') + 4 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1090 8518.2200.1090 8518.2990.1090	China	20.70



10	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(8.1'-10') + 4speakers + 2 tweeters (with all options) Assorted shape /type	8518.2100.1100 8518.2200. 1100 8518.2990. 1100	China	23.30
11	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(10.1'- 12') + 4 speakers + 2 tweeters (with all options) Assorted shape /type	8518.2100.1110 8518.2200. 1110 8518.2990. 1110	China	25.30
12	Multimedia Tower Speaker 2.0(2pcs only) 2woofers(12.1'and above) + 4 speakers + 2 tweeters (with all options) Assorted shape /type	8518.2100.1120 8518.2200. 1120 8518.2990. 1120	China	27.60
13	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(6'-8') + 4 tweeters (with all options) Assorted shape/type	8518.2100.1130 8518.2200. 1130 8518.2990. 1130	China	23.00
14	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(8.1'-10') + 4 tweeters (with all options) Assorted shape /type	8518.2100.1140 8518.2200. 1140 8518.2990. 1140	China	28.75
15	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(10.1'-12') + 4 tweeters (with all options) Assorted shape /type	8518.2100.1150 8518.2200. 1150 8518.2990. 1150	China	34.50
16	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(12.1'or above) + 4 tweeters (with all options) Assorted shape /type	8518.2100.1160 8518.2200. 1160 8518.2990. 1160	China	46.00
17	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(6'-8') + 2 speakers + 4 tweeters (with all options) Assorted shape /type	8518.2100.1170 8518.2200. 1170 8518.2990. 1170	China	32.20
18	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(8.1'-10') + 2speakers + 4 tweeters (with all options) Assorted shape /type	8518.2100.1180 8518.2200. 1180 8518.2990. 1180	China	40.25
19	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(10.1'- 12') + 2 speakers + 4 tweeters (with all options) Assorted shape /type	8518.2100.1190 8518.2200. 1190 8518.2990. 1190	China	46.00
20	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(12.1'or above) + 2 speakers + 4 tweeters (with all options) Assorted shape /type	8518.2100.1200 8518.2200.1200 8518.2990.1200	China	51.75

21	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(6'-8') + 4 speakers + 4 tweeters (with all options) Assorted shape /type	8518.2100.1210 8518.2200.1210 8518.2990.1210	China	<b>40.25</b>
22	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(8.1'-10') + 4speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1220 8518.2200.1220 8518.2990.1220	China	<b>46.00</b>
23	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(10.1'- 12') + 4 speakers + 4 tweeters (with all options) Assorted shape /type	8518.2100.1230 8518.2200.1230 8518.2990.1230	China	<b>51.75</b>
24	Multimedia Tower Speaker 2.0(2pcs only) 4woofers(12.1'or above) + 4 speakers + 4 tweeters (with all options) Assorted shape /type	8518.2100.1240 8518.2200.1240 8518.2990.1240	China	<b>57.50</b>
25	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(6'-8') + 6 tweeters (with all options) Assorted shape /type	8518.2100.1250 8518.2200.1250 8518.2990.1250	China	<b>46.00</b>
26	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(8.1'-10') + 6 tweeters (with all options) Assorted shape/type	8518.2100.1260 8518.2200.1260 8518.2990.1260	China	<b>51.75</b>
27	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(10.1'-12') + 6 tweeters (with all options) Assorted shape /type	8518.2100.1270 8518.2200.1270 8518.2990.1270	China	<b>57.50</b>
28	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(12.1'or above) + 6 tweeters (with all options) Assorted shape /type	8518.2100.1280 8518.2200.1280 8518.2990.1280	China	<b>69.00</b>
29	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(6'-8') + 2 speakers + 6 tweeters	8518.2100.1290 8518.2200.1290 8518.2990.1290	China	<b>57.50</b>
30	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(8.1'-10') + 2speakers + 6 tweeters (with all options) Assorted shape /type	8518.2100.1300 8518.2200.1300 8518.2990.1300	China	<b>63.25</b>
31	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(10.1'- 12') + 2 speakers + 6 tweeters (with all options) Assorted shape /type	8518.2100.1310 8518.2200.1310 8518.2990.1310	China	<b>69.00</b>



32	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(12.1' or above) + 2 speakers + 6 tweeters (with all options) Assorted shape /type	8518.2100.1320 8518.2200.1320 8518.2990.1320	China	74.75
33	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(6'-8') + 4 speakers + 6 tweeters (with all options) Assorted shape /type	8518.2100.1330 8518.2200.1330 8518.2990.1330	China	69.00
34	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(8.1'-10') + 4speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1340 8518.2200.1340 8518.2990.1340	China	80.50
35	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(10.1'- 12') + 4 speakers + 6 tweeters (with all options) Assorted shape /type	8518.2100.1340 8518.2200.1340 8518.2990.1340	China	92.00
36	Multimedia Tower Speaker 2.0(2pcs only) 6woofers(12.1' or above) + 4 speakers + 6 tweeters (with all options) Assorted shape /type	8518.2100.1350 8518.2200.1350 8518.2990.1350	China	103.50
37	The above mentioned values are applicable on Audionic, Xtreme, Amazing, Perfect, F&D, Lunar, Pasaris and other low end brands			
38	The above mentioned values are not applicable to international brands like Sony/Samsung/Toshiba/ Bosch/ Philips / Creative / Logitech/ Sharp / L.G/ Mercury /Yamaha/ Pioneer / Bose/ Sonashi/ Merlin / Boston Acoustic / Beats and other similar brands.			
39	Speakers with different specifications / origins may be assessed under section 25 of the Customs Act, 1969. Alternatively, Collectorates may provisionally assess the goods and forward the GD to this Directorate General for suitable advice.			

(Altaf Hussain Mangi)  
Valuation Officer

(Ch. Rizwan Hashir Kalair)  
Deputy Director

(Iqbal Ali)  
Principle Appraiser

(Muhammad Iqbal Muneeb)  
Additional Director

(Dr. Wasif Ali Memon)  
Director

