



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/Exports (Karachi/PQ).

**Determination of Customs Values of LED Television Sets Under Section**

**25-A of the Customs Act, 1969**

1089

(VALUATION RULING NO. /2017)

No. Misc/07/2009-VIII/VII

Dated: March 17, 2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of LED Television Sets are determined as follows: -

2. **Background of the valuation issue:** Customs values of LED Television Sets were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.675/2014, dated 02-05-2014. As new technology like 3D, Smart TVs, 4K, UHD T.Vs, Curved T.Vs are gradually replacing the old technology. Resultantly old technology Television sets have become cheaper. 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 LED Television Sets.

3 **Stakeholders' participation in determination of Customs values:** Different meetings with stakeholders were held and a final meeting was held on 01-11-2016. 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.

4. During the course of meeting, the importers were of the view that the values of LED Television Sets have actually gone down and currently are much lesser than the values determined vide Valuation Ruling No.675/2014, dated 02-05-2014. The importers further stated that in the interest of justice a level playing field shall be provided between manufacturer and commercial importers. They claimed that the government had already issued exemption notifications for local manufacturers, whereas the importers were paying customs duty and taxes on higher slabs and were facing huge problem in clearances owing to higher values in the Valuation Ruling No.675/2014, dated 02-05-2014, which with passage of time has become irrelevant to the market realities. Resultantly the difference between the present international prices and the values determined vide Valuation Ruling No.675/2014 dated 02-05-2014 is increasing every day and the VR values of LED Television Sets have no relevance with actual prevailing international prices. They claimed that, owing to this situation, the legal import was shifting towards smuggling. They were directed to submit





supporting documents. No documents were submitted in this Directorate General on or even after the meeting. However, belatedly they started sending written correspondence, supported with some invoices. Meanwhile a number of market surveys were conducted for determination of the customs values.

**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 brands/capacity and models of LED Television Sets. 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. For the purpose 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 LED Television Sets according to the specifications/models have been determined under Section 25(9) of the Customs Act, 1969.

**6. Customs values for LED Television Sets:** LED Television Sets specified in Annex-A 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 Valuation 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.

11. *This ruling supersedes Valuation Ruling No.675/2014, dated 02-05-2014.*

  
(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 (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), 1<sup>st</sup> 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/ 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.675/2014 dated 02-05-2014.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> 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 (East/West), Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading FBR website and deleting Valuation Ruling No. 675/2014 dated 02-05-2014.
22. Guard File.





GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

Annex-A

No. Misc/07/2009-VII

Dated: March 17, 2017

\*\*\*\*\*





| S.No. | Description        | Inches | Origin      | H.S. Code | PCT Proposed for WeBOC | Customs Value US\$/PC |     |         |           |                |
|-------|--------------------|--------|-------------|-----------|------------------------|-----------------------|-----|---------|-----------|----------------|
| (1)   | (2)                | (3)    | (4)         | (5)       | (6)                    | Sony                  | LG  | Samsung | Panasonic | Low end brands |
| 1     | LED TV             | 32     | All origins | 8528.7212 | 8528.7212.1010         | 100                   | 95  | 90      | 88        | 75             |
| 2     | LED TV HD Smart    |        |             | 8528.7212 | 8528.7212.1020         | 110                   | 105 | 100     | 98        | 82             |
| 3     | LED TV UHD/3D      |        |             | 8529.7212 | 8528.7212.1030         | 145                   | 140 | 130     | 128       | 108            |
| 4     | LED TV             | 40     |             | 8528.7212 | 8528.7212.1040         | 152                   | 145 | 140     | 138       | 116            |
| 5     | LED TV HD Smart    |        |             | 8528.7212 | 8528.7212.1050         | 170                   | 162 | 155     | 150       | 128            |
| 6     | LED TV UHD/3D      |        |             | 8528.7212 | 8528.7212.1060         | 181                   | 172 | 165     | 160       | 138            |
| 7     | LED TV             | 42     |             | 8528.7212 | 8528.7212.1070         | 160                   | 152 | 145     | 140       | 120            |
| 8     | LED TV HD Smart    |        |             | 8528.7212 | 8528.7212.1080         | 175                   | 166 | 160     | 156       | 135            |
| 9     | LED TV UHD/3D      |        |             | 8528.7212 | 8528.7212.1090         | 188                   | 180 | 170     | 166       | 140            |
| 10    | LED TV             | 43     |             | 8528.7212 | 8528.7212.1100         | 177                   | 170 | 160     | 156       | 132            |
| 11    | LED TV HD Smart    |        |             | 8528.7212 | 8528.7212.1110         | 205                   | 195 | 185     | 180       | 155            |
| 12    | LED TV             | 48     |             | 8528.7212 | 8528.7212.1120         | 250                   | 240 | 225     | 220       | 185            |
| 13    | LED TV HD Smart    |        |             | 8528.7212 | 8528.7212.1130         | 265                   | 252 | 240     | 235       | 200            |
| 14    | LED TV UHD/3D      |        |             | 8528.7212 | 8528.7212.1140         | 279                   | 265 | 251     | 245       | 210            |
| 15    | LED TV             | 49     |             | 8528.7212 | 8528.7212.1150         | 253                   | 240 | 228     | 222       | 190            |
| 16    | LED TV HD          |        |             | 8528.7212 | 8528.7212.1160         | 261                   | 250 | 235     | 230       | 195            |
| 17    | LED TV UHD         |        |             | 8528.7212 | 8528.7212.1170         | 275                   | 260 | 248     | 240       | 205            |
| 18    | LED TV SUHD/3D/4K  | 50     |             | 8528.7212 | 8528.7212.1180         | 290                   | 275 | 260     | 255       | 215            |
| 19    | LED TV UHD Curved  |        |             | 8528.7212 | 8528.7212.1190         | 304                   | 290 | 275     | 270       | 230            |
| 20    | LED TV SUHD Curved |        |             | 8528.7212 | 8528.7212.1200         | 311                   | 296 | 280     | 275       | 235            |
| 21    | LED TV             | 50     |             | 8528.7212 | 8528.7212.1210         | 297                   | 282 | 265     | 260       | 220            |
| 22    | LED TV HD          |        |             | 8528.7212 | 8528.7212.1220         | 310                   | 295 | 280     | 275       | 230            |
| 23    | LED TV UHD         |        |             | 8528.7212 | 8528.7212.1230         | 335                   | 320 | 300     | 295       | 250            |
| 24    | LED TV SUHD/3D/4K  |        |             | 8528.7212 | 8528.7212.1240         | 350                   | 333 | 315     | 310       | 260            |
| 25    | LED TV UHD Curved  |        |             | 8528.7212 | 8528.7212.1250         | 355                   | 340 | 320     | 312       | 265            |
| 26    | LED TV SUHD Curved |        |             | 8528.7212 | 8528.7212.1260         | 362                   | 344 | 325     | 320       | 270            |

Handwritten signatures and stamps at the top of the page.



|    |                    |    |
|----|--------------------|----|
| 27 | LED TV             | 55 |
| 28 | LED TV HD          |    |
| 29 | LED TV HD CURVE    |    |
| 30 | LED TV UHD         |    |
| 31 | LED TV UHD Curved  |    |
| 32 | LED TV SUHD Curved | 60 |
| 33 | LED TV             |    |
| 34 | LED TV HD          |    |
| 35 | LED TV UHD         |    |
| 36 | LED TV UHD Curved  |    |
| 37 | LED TV SUHD Curved | 65 |
| 38 | LED TV             |    |
| 39 | LED TV HD          |    |
| 40 | LED TV UHD         |    |
| 41 | LED TV SUHD        |    |
| 42 | LED TV UHD Curved  | 75 |
| 43 | LED TV SUHD Curved |    |
| 44 | LED TV             |    |
| 45 | LED TV HD          |    |
| 46 | LED TV UHD         |    |
| 47 | LED TV SUHD/3D/4K  | 78 |
| 48 | LED TV UHD Curved  |    |
| 49 | LED TV SUHD Curved |    |
| 50 | LED TV             |    |
| 51 | LED TV HD          |    |
| 52 | LED TV UHD         | 79 |
| 53 | LED TV SUHD/3D/4K  |    |
| 54 | LED TV UHD Curved  |    |
| 55 | LED TV SUHD Curved |    |
| 56 | LED TV             |    |
| 57 | LED TV HD          | 79 |
| 58 | LED TV UHD         |    |
| 59 | LED TV SUHD/3D/4K  |    |
| 60 | LED TV UHD Curved  |    |
| 61 | LED TV SUHD Curved |    |

|           |                |      |      |      |      |      |
|-----------|----------------|------|------|------|------|------|
| 8528.7212 | 8528.7212.1270 | 325  | 310  | 290  | 285  | 245  |
| 8528.7212 | 8528.7212.1280 | 344  | 330  | 310  | 305  | 255  |
| 8528.7212 | 8528.7212.1290 | 400  | 380  | 360  | 350  | 300  |
| 8528.7212 | 8528.7212.1300 | 416  | 395  | 375  | 365  | 310  |
| 8528.7212 | 8528.7212.1310 | 472  | 450  | 425  | 415  | 355  |
| 8528.7212 | 8528.7212.1320 | 510  | 485  | 460  | 450  | 380  |
| 8528.7212 | 8528.7212.1330 | 475  | 450  | 430  | 418  | 355  |
| 8528.7212 | 8528.7212.1340 | 525  | 500  | 472  | 460  | 390  |
| 8528.7212 | 8528.7212.1350 | 600  | 570  | 540  | 530  | 450  |
| 8528.7212 | 8528.7212.1360 | 670  | 636  | 605  | 590  | 500  |
| 8528.7212 | 8528.7212.1370 | 688  | 655  | 620  | 605  | 515  |
| 8528.7212 | 8528.7212.1380 | 560  | 532  | 505  | 490  | 420  |
| 8528.7212 | 8528.7212.1390 | 670  | 636  | 605  | 590  | 500  |
| 8528.7212 | 8528.7212.1400 | 725  | 690  | 655  | 635  | 540  |
| 8528.7212 | 8528.7212.1410 | 760  | 722  | 685  | 670  | 570  |
| 8528.7212 | 8528.7212.1420 | 905  | 860  | 815  | 795  | 675  |
| 8528.7212 | 8528.7212.1430 | 1086 | 1032 | 980  | 955  | 810  |
| 8528.7212 | 8528.7212.1440 | 905  | 860  | 815  | 795  | 675  |
| 8528.7212 | 8528.7212.1450 | 1086 | 1032 | 980  | 955  | 810  |
| 8528.7212 | 8528.7212.1460 | 1270 | 1210 | 1145 | 1115 | 950  |
| 8528.7212 | 8528.7212.1470 | 1630 | 1550 | 1470 | 1430 | 1215 |
| 8528.7212 | 8528.7212.1480 | 1740 | 1660 | 1570 | 1530 | 1300 |
| 8528.7212 | 8528.7212.1490 | 1850 | 1760 | 1670 | 1625 | 1380 |
| 8528.7212 | 8528.7212.1500 | 1015 | 965  | 915  | 890  | 760  |
| 8528.7212 | 8528.7212.1510 | 1270 | 1210 | 1145 | 1115 | 950  |
| 8528.7212 | 8528.7212.1520 | 1450 | 1380 | 1305 | 1275 | 1085 |
| 8528.7212 | 8528.7212.1530 | 1810 | 1720 | 1630 | 1590 | 1350 |
| 8528.7212 | 8528.7212.1540 | 2600 | 2470 | 2340 | 2280 | 1940 |
| 8528.7212 | 8528.7212.1550 | 2890 | 2750 | 2600 | 2535 | 2155 |
| 8528.7212 | 8528.7212.1560 | 1450 | 1380 | 1305 | 1275 | 1080 |
| 8528.7212 | 8528.7212.1570 | 1630 | 1560 | 1470 | 1430 | 1215 |
| 8528.7212 | 8528.7212.1580 | 1990 | 1890 | 1790 | 1745 | 1485 |
| 8528.7212 | 8528.7212.1590 | 2170 | 2062 | 1955 | 1905 | 1620 |
| 8528.7212 | 8528.7212.1600 | 2350 | 2235 | 2115 | 2065 | 1755 |
| 8528.7212 | 8528.7212.1610 | 2825 | 2684 | 2545 | 2480 | 2105 |



|    |                    |    |
|----|--------------------|----|
| 62 | LED TV             | 85 |
| 63 | LED TV HD          |    |
| 64 | LED TV UHD         |    |
| 65 | LED TV SUHD/3D/4K  |    |
| 66 | LED TV UHD Curved  |    |
| 67 | LED TV SUHD Curved |    |


|           |           |                |      |      |      |      |      |
|-----------|-----------|----------------|------|------|------|------|------|
| 8528.7212 | 8528.7212 | 8528.7212.1620 | 1810 | 1720 | 1630 | 1590 | 1350 |
| 8528.7212 | 8528.7212 | 8528.7212.1630 | 1990 | 1890 | 1790 | 1745 | 1485 |
| 8528.7212 | 8528.7212 | 8528.7212.1640 | 2720 | 2585 | 2450 | 2388 | 2030 |
| 8528.7212 | 8528.7212 | 8528.7212.1650 | 2900 | 2755 | 2610 | 2545 | 2165 |
| 8528.7212 | 8528.7212 | 8528.7212.1660 | 3080 | 2930 | 2772 | 2705 | 2300 |
| 8528.7212 | 8528.7212 | 8528.7212.1670 | 3620 | 3450 | 3260 | 3175 | 2700 |


  
(Altaf Hussain Mangi)  
Valuation Officer

  
(Ch. Rizwan Hashir Kalair)  
Deputy Director

  
(Dr. Wasif Ali Memoni)  
Director



  
(Iqbal Ali)  
Principal Appraiser

  
(Muhammad Iqbal Muneeb)  
Additional Director