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**Determination of Customs Values of Mobile Accessories**  
**under Section 25-A of the Customs Act, 1969**

**(VALUATION RULING NO. 1462 / 2020)**

No. Misc/20/2016-VII/5030

Dated: 11<sup>th</sup> August, 2020

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs values of Mobile Accessories are determined as follows.

2. **Background of the valuation issue:** Earlier customs values of Mobile Accessories were determined under section 25-A of the Customs Act, 1969, vide Valuation Ruling No. 1448/2020 dated 02-06-2020 and subsequent Corrigendum dated 17-06-2020. A revision petitions was field before the Director General Customs Valuation, who vide Order in Revision No. 18/2020 dated 07-07-2020 remanded back the impugned Valuation Ruling with the directions to re-determine Customs Values after conducting detailed market surveys. It was also directed that sufficient hearing opportunities to all stakeholders be provided and the categories of the goods be formulated as per market values of those goods. Therefore, an exercise was initiated to re-determine the customs values of Mobile Accessories under Section 25-A of the Customs Act, 1969 in the light of directions given in said Order in Revision.

3. **Stakeholders' Participation in Determination of Customs Values:** Meetings with the importers / stakeholders and trade bodies were held in this Directorate General on 15-07-2020, 23-07-2020 and 05-08-2020. The importers / stakeholders were requested to submit their proposals / suggestions as well as following documents before or during the course of stakeholders' meetings so that Customs values could be determined:

- i. *Copies of invoices of imports (including GDs, ER, PL, BL, & all related imported documents each GD-wise) during last one year (Prior to VR 1448/2020 dated 02-06-2020) showing factual value.*
- ii. *Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.*



- iii. *Copies of Contracts made / LCs opened during the last one year (Prior to VR 1448/2020 dated 02-06-2020) showing the value of item in question, each GD-wise.*
- iv. *Copies of Sales Tax Invoices issued during last one year (Prior to VR 1448/2020 dated 02-06-2020) 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, each GD-wise.*
- v. *Latest price catalogue issued from manufacturer.*
- vi. *Manufacturer's discount schedule if any.*
- vii. *Copies of export GDs of manufacturer.*

4. The meetings were attended by different importers. No one raised any objection on values given in Table-A of the Ruling. Only Mr. Muhammad Naeem of M/s. Dany Technologies, Mr. Muhammad Jahangir of M/s. Stone Enterprises and Mr. Shahid Hussain of M/s. Blue IP Services, owners of brands "Audionic", "Ronin" and "Faster" respectively contended that inclusion of their respective local brands in category-A alongside international brands was unjustified. According to them, the specifications and qualities etc. of their goods as well as values were at par with those imported by other importers because these are purchased from same suppliers / manufacturers in China. They only get their goods labelled / packed with the brand name. As they have established their brands with extensive marketing, they sell goods at bit higher rates in local market to cover expenses incurred on advertising etc. The market values of goods pertaining to said brands as well as values available on their websites show marked difference from unbranded items. Their values, however, were on lower side than known international brands. The owner of said brand did not provide any documents to substantiate their claim of purchases from same supplier / manufacturer and at same value paid by common importers. It was accordingly considered appropriate to create a separate value table for these brands between Category "A" & "B" of earlier Valuation Ruling.

5. As far as other importers are concern, no one submitted any document as requested vide para-3 above. The view point of all participants were heard in detail and considered to arrive at Customs value of the subject goods.


6. **Method adopted to determine Customs Values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their regular sequential order to arrive at Customs values of subject goods. The transaction value method as provided in sub-Section (1) of Section 25 of the Customs Act, 1969 was found inapplicable due to wide variation of values displayed in the import data. Moreover, importers / stakeholders attended the meetings but did not submit any documentary evidences to prove that their declared value was true transactional value. Hence, requisite information under law was not available to arrive at the correct transaction value. Therefore, identical / similar goods value methods as provided in sub-Sections



(5) & (6) of Section 25 *ibid* were examined for applicability to the valuation issue in the instant case but due to wide variations in declarations, variety and specifications, these methods could not be relied upon exclusively. In line with the statutory sequential order of Section 25, this office conducted a number of inquiries from various markets to arrive at Customs values under sub-Section (7) of Section 25 of the Customs Act, 1969. Finally, reliance had to be made on sub-Section (7) of Section 25 of the Customs Act, 1969 to determine Customs values of Mobile Accessories.

7. **Customs Values for Mobile Accessories:** Mobile Accessories *hereinafter specified* shall be assessed to duty / taxes at minimum Customs values as per **Table-A, B, C and D.**

**Table-A**




Sr. #	Description	PCT	Proposed PCT for WeBOC	Custom Values C&F in US\$ per piece
(1)	(2)	(3)	(4)	(5)
1.	Mobile Charger Smart Jack with Wire upto 2A	8507.8000	8507.8000.1000	1.61
	Mobile Charger Smart Jack with Wire upto 3A			2.36
	Mobile Charger Smart Jack with Wire upto 4A			2.47
2.	Mobile Charger Multi Slot without wire upto 2A	8507.8000	8507.8000.1000	0.52
	Mobile Charger Multi Slot without wire upto 3A			1.15
	Mobile Charger Multi Slot without wire upto 4A			1.45
3.	Wireless Charger Pad / Stand	8504.4020	8504.4020.1000	5.43
4.	Car Charger (Single Pin Smart Jack)			1.99
	Car Charger (Multi Pin Smart Jack)-			2.50
5.	Desktop Battery Charger			1.19
6.	Built in Mobile Battery with strip	8506.8000	8506.8000.1000	2.35
7.	Power Bank (Upto 2600 mAh)	8507.8000	8507.8000.1100	3.25
	Power Bank (2601mAh to 5000 mAh)			3.75
	Power Bank (5001mAh to 10000 mAh)			5.82
	Power Bank (10001mAh to 20000mAh)			7.34
8.	Selfie Stick without Remote	8529.9090	8529.9090.1000	3.44
	Selfie Stick with Remote			5.53
9.	Casing / Pouch (Plastic / Artificial Leather)	8529.9090	8529.9090.1100	1.40
	Casing / Pouch (Pure Leather)			5.71
10.	Glass Protector (Tempered)	7007.1190	7007.1190.1000	7.68/Kg
11.	Mobile Phone Handsfree with smart Jack	8518.3000	8518.3000.1000	1.59
	Mobile Phone Handsfree Wireless (AirBud/Airpod/Airdot), (Neck/Hung/Sport)			13.97
12.	Bluetooth Handsfree	8529.9090	8529.9090.1200	5.04
13.	Wired Head Phone	8518.3000	8518.3000.1100	7.21
	Wireless Head Phone			8.37
14.	Mobile Data / Charging Cable	8544.4990	8544.4990.1000	11.17/Kg

15.	Card Reader (Single Slot)	8523.8090	8523.8090.1000	1.13
	Card Reader (Multi Slot)			2.00
16.	Ear Phone With Smart Jack			3.77

**Brands: Huawei, LG, Sony, Motorola, Oppo, Samsung, Creative, Bosch, Vivo, Riversong, Logitech, Phillips, Toshiba, Nokia, Canon, Yamaha and like-wise brands of CHINA origin only.**

**Table-B**



Sr. #	Description	PCT	Proposed PCT for WeBOC	Custom Values C&F in US\$ per piece
(1)	(2)	(3)	(4)	(5)
1.	Mobile Charger Smart Jack with wire upto 2A	8507.8000	8507.8000.1000	0.59
	Mobile Charger Smart Jack with wire upto 3A			1.11
	Mobile Charger Smart Jack with wire upto 4A			1.55
2.	Mobile Charger Multi Slot without wire upto 2A	8507.8000	8507.8000.1000	0.42
	Mobile Charger Multi Slot without wire upto 3A			0.82
	Mobile Charger Multi Slot without wire upto 4A			1.31
3.	Car Charger (Single Smart Jack)	8504.4020	8504.4020.1000	0.62
	Car Charger (Multi Smart Jack)			1.18
4.	Wireless Charger Pad/Stand			3.80
5.	Power Bank (Upto 2600 mAh)	8507.8000	8507.8000.1100	1.44
	Power Bank (2601mAh to 5000 mAh)			1.75
	Power Bank (5001mAh to 10000 mAh)			4.03
	Power Bank (10001mAh to 20000mAh)			4.37
6.	Built in Mobile Battery with strip	8506.8000	8506.8000.1000	1.18
7.	Mobile Phone Handsfree with smart Jack	8518.3000	8518.3000.1000	0.38
	Mobile Phone Handsfree Wireless (AirBud/Airpod/Airdot), (Neck/Hung/Sport)			1.75
8.	Bluetooth Handsfree	8529.9090	8529.9090.1200	1.54
9.	Wired Head Phone	8518.3000	8518.3000.1100	3.20
	Wireless Head Phone			3.55
10.	Ear Phone With Smart Jack			0.50
11.	Mobile Data / Charging Cable	8544.4990	8544.4990.1000	8/Kg

**Brands: Audionics, Ronin, Faster and like-wise brands of CHINA origin only.**



Table-C

Sr. #	Description	PCT	Proposed PCT for WeBOC	Custom Values C&F in US\$ per piece
(1)	(2)	(3)	(4)	(5)
1.	Mobile Charger Smart Jack with Wire upto 2A	8507.8000	8507.8000.1000	0.42
	Mobile Charger Smart Jack with Wire upto 3A			0.82
	Mobile Charger Smart Jack with Wire upto 4A			1.22
2.	Mobile Charger Multi Slot without wire upto 2A			0.35
	Mobile Charger Multi Slot without wire upto 3A			0.75
	Mobile Charger Multi Slot without wire upto 4A			1.15
3.	Car Charger (Single Smart Jack)	8504.4020	8504.4020.1000	0.44
	Car Charger (Multi Smart Jack)			0.84
4.	Wireless Charger Pad/Stand			2.94
5.	Power Bank (Upto 2600 mAh)	8507.8000	8507.8000.1100	1.03
	Power Bank (2601mAh to 5000 mAh)			1.25
	Power Bank (5001mAh to 10000 mAh)			3.50
	Power Bank (10001mAh to 20000mAh)			3.80
6.	Selfie Stick without Remote	8529.9090	8529.9090.1000	1.27
	Selfie Stick with Remote			2.15
7.	Built in Mobile Battery with strip	8506.8000	8506.8000.1000	0.84
8.	Pouch (Plastic / Artificial Leather)	8529.9090	8529.9090.1100	0.36
	Pouch (Pure leather)			1.22
9.	Glass Protector (Tempered)	7007.1190	7007.1190.1000	6.76/Kg
10.	Card Reader (Single Slot)	8523.8090	8523.8090.1000	0.14
	Card Reader (Multi Slot)			0.27
11.	Mobile Phone Handsfree with smart-Jack	8518.3000	8518.3000.1000	0.30
	Mobile Phone Handsfree Wireless (AirBud/Airpod/Airdot), (Neck/Hung/Sport)			1.46
12.	Bluetooth Handsfree	8529.9090	8529.9090.1200	1.28
13.	Wired Head Phone	8518.3000	8518.3000.1100	1.57
	Wireless Head Phone			2.25
14.	Ear Phone With Smart Jack			0.29
15.	Mobile Data / Charging Cable	8544.4990	8544.4990.1000	7.14/Kg
<b>Brands: Transmart, Airox, Remax, Interlink, Infinix, One Plus, Mars, Oramio, Voxlink, XZS, Login, MI, Pioneer, Proda, Kingleen, Romoss, Xiaomi, Baseus, Konfulan, HKT, Express, Glamour, E- Sound, Hybrid, Chilli, KCH, Smart, Great Time, Sigma, Power Plus and likewise brands of CHINA origin only.</b>				

**Table-D**  
**Mobile Bar Phone**

Sr. #	Description	PCT	Proposed PCT for WeBOC	Custom Values C&F in US\$ per piece
(1)	(2)	(3)	(4)	(5)
1.	Bar Clip Car Universal Charger DC	8504.4020	8504.4020.1000	0.14
2.	Bar Charger Desk Top	8507.8000	8507.8000.1000	0.22
3.	Mobile Charger with Pin			0.22
4.	Mobile Battery Bar Phone (Li-on / Lithium)	8506.8000	8506.8000.1000	0.20
5.	Casing	8529.9090	8529.9090.1000	0.16
6.	Pouch (Plastic / PVC)			0.10
7.	Mobile Handsfree with Pin	8518.3000	8518.3000.1000	0.20
8.	Ear Phone (Unpacked Form)			0.10

**(Note):** The values of all Mobile Accessories pertaining to brands: Apple, Belkin, Mophie, Native Union, Otterbox, Soche, Anker, Ubio, Tech 21, Beats, Bose, Elevation lab, Decoded, Incase, Lander, Moment, Walden, Popsockets (All Origins), which are official partners of "Apple", are available at Apple's website i.e. <https://www.apple.com/shop/iphone/iphone-accessories>. The values of all such Mobile Accessories may be taken from said websites for the purpose of assessment.

8. In cases where declared / transaction values are higher than the Customs value determined in this Ruling or higher evidential data is available of stipulated period 90 days, the assessing officer 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 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.

10. **Revision of the value determined vide this Valuation Ruling:** This Valuation Ruling is appealable under the law and a revision petition may be filed against this Ruling, 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.

11. 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 Valuation Ruling are for the descriptions and specifications as mentioned herein, HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or 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 of the Customs Act, 1969 or any other law in vogue therein.

12. ***This ruling supersedes Valuation Ruling No. 1448/2020 dated 02-06-2020 and subsequent Corrigendum dated 17-06-2020.***

  
(Shafique Ahmad Latki)  
Director

Copy for information to: -

1. The Member (Customs-Operations), Federal Board of Revenue, Islamabad.
2. The Director General, Directorate General Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Chief Collector of Customs, Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, Post Clearance Audit (PCA) & Internal Audit, Karachi.
10. The Director General, Transit & Trade, Custom House, Karachi.
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad / Gwadar.
12. The Director, Transit & Trade, Custom House, Karachi.
13. The Director, Directorate General of Customs, Valuation Custom House, Lahore.
14. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
15. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
17. The Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. The Karachi Customs Agents Group, Bohri Road, Karachi.

19. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.