



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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The Collectors of Customs, Model Customs Collectorates, Appraisement & Facilitation (East / West) / Port Muhammad Bin Qasim / JIAP, Karachi (Appraisement & Facilitation / Enforcement & Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement & Facilitation/ Enforcement & Compliance) / Gawadar / Gilgit-Baltistan / Export (Karachi / Port Qasim)

**Determination of Customs Values of LED TVs in SKD & CKD conditions and Parts thereof under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1494 / 2020)

C. No. Misc/07/2009-VII / 5462

Dated: 27-11-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of LED TVs in SKD & CKD conditions and parts thereof are determined as follows: -

*2.* **Background of the valuation issue:** During the analysis of import data of LED TVs for determination of customs values afresh, it was observed that the volume of LED TVs (in CBU condition) has declined and most of the imports are in CKD/SKD conditions or in parts. Wide variations in values particularly of parts viz-a-viz CBU were also observed. Therefore, this Directorate General initiated an exercise for determination of Customs Values of the subject goods in terms of Section 25-A of the Customs Act, 1969.

*3.* **Stakeholders' participation in determination of values:** Meeting was scheduled and held on 28-10-2020. The meeting was attended by different stakeholders. The participants were requested to submit following documents before or during the course of meeting so that customs values could be determined: -

- i. Invoices of imports during last three months showing customs 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 three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during the last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

During the meeting, stakeholders were of the view that the imports of LED TV sets in CBU condition have actually gone down and currently, LED TVs are being imported in SKD & CKD conditions. The issue of imports of TV parts at lower values was also brought in discussion during the meeting. Pakistan Electronics Manufacturers Association (PEMA) apprised that TV parts are either imported in CKD, SKD or individual form. A margin of 8% be allowed for SKD and 20% for CKD from the values of CBU on account of assembling costs. The values of each part in the light of proposals submitted by the association were discussed in detail.

*23*  
  
4. **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 because requisite information was not available as per law. The wide variation of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence requisite information under law was not available to arrive at the 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. The same provided some reference values but could not be exclusively and solely relied upon. In line with the statutory sequential order of Section 25, this office conducted market inquiries under sub-Section (7) of section 25 of the Customs Act, 1969, however, this method of valuation could not be exclusively relied upon. Therefore, valuation method vide Section 25(8) was examined for valuation but the same also could not be applied as conversion cost from the constituent material and allied expenses, at the country of export were not available for manufacturing of the subject goods. Finally, clearance data, market information and international prices through internet were examined thoroughly and the information so gathered were utilized and analyzed for determination of customs values of the subject goods under Section 25 (9) of the Customs Act, 1969.

5. **Customs values for LED TVs in SKD & CKD conditions and parts thereof:-** LED TVs in SKD & CKD conditions and parts thereof *hereinafter* specified in **Annex-A (Table-I & Table-II)** shall be assessed to duty/ taxes on the minimum Customs values mentioned therein.

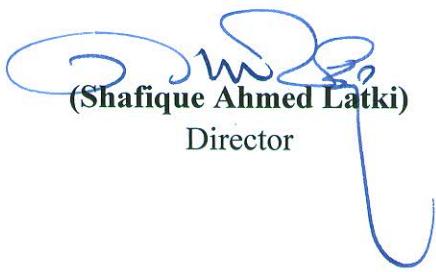
6. In cases where declared / transaction values are higher than the Customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing officer shall apply those values in terms of Sub-Section 25(1) of Section 25 of the Customs Act, 1969. In 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.

7. **Validity of this Valuation Ruling:** The value 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.

**8. Review of the value determined vide this Valuation Ruling:** A review 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, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

**9.** 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 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 misdeclaration of any sort or violation of Import Policy Order or Section of the Customs Act, 1969 or any other law in vogue therein.



(Shafique Ahmed Latki)

Director

**Copy for information to:**

1. The Member (Customs, Operations), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisement & Facilitation), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement & Compliance), 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, (Enforcement & Compliance), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, PCA& Internal Audit, Karachi.
10. The Director General, IOCO, Karachi
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. The Webmaster, Federal Board of Revenue, Islamabad.
18. Guard File.



**GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE, KARACHI**

**LED TV in SKD & CKD condition**

Annex to Valuation Ruling No. ١٤٩٤ Dated: ٢٧ -11-2020

S.No.	Description	Inches	Origins	H.S. Code	PCT Proposed for WeBOC	Sony			LG			Samsung			Panasonic			Low end brands		
						SKD	CKD	SKD	CKD	SKD	CKD	SKD	CKD	SKD	CKD	SKD	CKD	SKD	CKD	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)					
1	LED TV	32	All origins	8528.7213	8528.7213.1000	92.00	80.00	87.40	76.00	82.80	72.00	80.96	70.40	69.00	60.00					
2	LEDTV HD Smart			8528.7213	8528.7213.1100	101.20	88.00	96.60	84.00	92.00	80.00	90.16	78.40	75.44	65.60					
3	LEDTV UHD/3D			8528.7213	8528.7213.1200	133.40	116.00	128.80	112.00	119.60	104.00	117.76	102.40	99.36	86.40					
4	LED TV	40		8528.7213	8528.7213.1300	139.84	121.60	133.40	116.00	128.80	112.00	126.96	110.40	106.72	92.80					
5	LEDTV HD Smart			8528.7213	8528.7213.1400	156.40	136.00	149.04	129.60	142.60	124.00	138.00	120.00	117.76	102.40					
6	LED TV UHD/3D			8528.7213	8528.7213.1500	166.52	144.80	158.24	137.60	151.80	132.00	147.20	128.00	126.96	110.40					
7	LEDTV HD Smart	42		8528.7213	8528.7213.1600	147.20	128.00	139.84	121.60	133.40	116.00	128.80	112.00	110.40	96.00					
8	LEDTV HD Smart			8528.7213	8528.7213.1700	161.00	140.00	152.72	132.80	147.20	128.00	143.52	124.80	124.20	108.00					
9	LED TV UHD/3D			8528.7213	8528.7213.1800	172.96	150.40	165.60	144.00	156.40	136.00	152.72	132.80	128.80	112.00					
10	LED TV	43		8528.7213	8528.7213.1900	162.84	141.60	156.40	136.00	147.20	128.00	143.52	124.80	121.44	105.60					
11	LEDTV HD Smart			8528.7213	8528.7213.2000	188.60	164.00	179.40	156.00	170.20	148.00	165.60	144.00	142.60	124.00					
12	LEDTV	48		8528.7213	8528.7213.2100	230.00	200.00	220.80	192.00	207.00	180.00	202.40	176.00	170.20	148.00					
13	LEDTV HD Smart			8528.7213	8528.7213.2200	243.80	212.00	231.84	201.60	220.80	192.00	216.20	188.00	184.00	160.00					
14	LEDTV UHD/3D			8528.7213	8528.7213.2300	256.68	223.20	243.80	212.00	230.92	200.80	225.40	196.00	193.20	168.00					
15	LED TV	49		8528.7213	8528.7213.2400	232.76	202.40	220.80	192.00	209.76	182.40	204.24	177.60	174.80	152.00					
16	LEDTV HD			8528.7213	8528.7213.2500	240.12	208.80	230.00	200.00	216.20	188.00	211.60	184.00	179.40	156.00					
17	LED TV UHD			8528.7213	8528.7213.2600	253.00	220.00	239.20	208.00	228.16	198.40	220.80	192.00	188.60	164.00					
18	LED TV SUHD/3D/4K			8528.7213	8528.7213.2700	266.80	232.00	253.00	220.00	239.20	208.00	234.60	204.00	197.80	172.00					
19	LED TV UHD Curved			8528.7213	8528.7213.2800	279.68	243.20	266.80	232.00	253.00	220.00	248.40	216.00	211.60	184.00					
20	LED TV SUHD Curved			8528.7213	8528.7213.2900	286.12	248.80	272.32	236.80	257.60	224.00	253.00	220.00	216.20	188.00					
21	LED TV	50		8528.7213	8528.7213.3000	273.24	237.60	259.44	225.60	243.80	212.00	239.20	208.00	202.40	176.00					
22	LEDTV HD			8528.7213	8528.7213.3100	285.20	248.00	271.40	236.00	257.60	224.00	253.00	220.00	211.60	184.00					
23	LED TV UHD			8528.7213	8528.7213.3200	308.20	268.00	294.40	256.00	276.00	240.00	271.40	236.00	230.00	200.00					
24	LED TV SUHD/3D/4K			8528.7213	8528.7213.3300	322.00	280.00	306.36	266.40	289.80	252.00	285.20	248.00	239.20	208.00					
25	LED TV UHD Curved			8528.7213	8528.7213.3400	326.60	284.00	312.80	272.00	294.40	256.00	287.04	249.60	243.80	212.00					
26	LED TV SUHD Curved			8528.7213	8528.7213.3500	333.04	289.60	316.48	275.20	299.00	260.00	294.40	256.00	248.40	216.00					
27	LED TV	55		8528.7213	8528.7213.3600	299.00	260.00	285.20	248.00	266.80	232.00	262.20	228.00	225.40	196.00					
28	LEDTV HD			8528.7213	8528.7213.3700	316.48	275.20	303.60	264.00	285.20	248.00	280.60	244.00	234.60	204.00					


 Customs House Karachi  
 Directorate of Customs Valuation  
 Customs House, Karachi  
 10th Floor, Building No. 1, DHA Phase I, Karachi  
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29	LED TV HD CURVE	8528.7213	8528.7213.3800	368.00	320.00	349.60	304.00	331.20	288.00	322.00	280.00	276.00	240.00
30	LED TV UHD	8528.7213	8528.7213.3900	382.72	332.80	363.40	316.00	345.00	300.00	335.80	292.00	285.20	248.00
31	LED TV SUHD Curved	8528.7213	8528.7213.4000	434.24	377.60	414.00	360.00	391.00	340.00	381.80	332.00	326.60	284.00
32	LED TV SUHD Curved	8528.7213	8528.7213.4100	469.20	408.00	446.20	388.00	423.20	368.00	414.00	360.00	349.60	304.00
33	LED TV	8528.7213	8528.7213.4200	437.00	380.00	414.00	360.00	395.60	344.00	384.56	334.40	326.60	284.00
34	LEDTV HD	8528.7213	8528.7213.4300	483.00	420.00	460.00	400.00	434.24	377.60	423.20	368.00	358.80	312.00
35	LEDTV UHD	8528.7213	8528.7213.4400	552.00	480.00	524.40	456.00	496.80	432.00	487.60	424.00	414.00	360.00
36	LED TV UHD	8528.7213	8528.7213.4500	616.40	536.00	585.12	508.80	556.60	484.00	542.80	472.00	460.00	400.00
37	LED TV SUHD Curved	8528.7213	8528.7213.4600	632.96	550.40	602.60	524.00	570.40	496.00	556.60	484.00	473.80	412.00
38	LED TV	8528.7213	8528.7213.4700	515.20	448.00	489.44	425.60	464.60	404.00	450.80	392.00	386.40	336.00
39	LEDTV HD	8528.7213	8528.7213.4800	616.40	536.00	585.12	508.80	556.60	484.00	542.80	472.00	460.00	400.00
40	LED TV UHD	8528.7213	8528.7213.4900	667.00	580.00	634.80	552.00	602.60	524.00	584.20	508.00	496.80	432.00
41	LED TV SUHD	8528.7213	8528.7213.5000	699.20	608.00	664.24	577.60	630.20	548.00	616.40	536.00	524.40	456.00
42	LED TV UHD Curved	8528.7213	8528.7213.5100	832.60	724.00	791.20	688.00	749.80	652.00	731.40	636.00	621.00	540.00
43	LED TV SUHD Curved	8528.7213	8528.7213.5200	999.12	868.80	949.44	825.60	901.60	784.00	878.60	764.00	745.20	648.00
44	LED TV	8528.7213	8528.7213.5300	832.60	724.00	791.20	688.00	749.80	652.00	731.40	636.00	621.00	540.00
45	LEDTV HD	8528.7213	8528.7213.5400	999.12	868.80	949.44	825.60	901.60	784.00	878.60	764.00	745.20	648.00
46	LED TV UHD	8528.7213	8528.7213.5500	1168.40	1016.00	1113.20	968.00	1053.40	916.00	1025.80	892.00	874.00	760.00
47	LED TV SUHD/3D/4K	8528.7213	8528.7213.5600	1499.60	1304.00	1426.00	1240.00	1352.40	1176.00	1315.60	1144.00	1117.80	972.00
48	LED TV UHD Curved	8528.7213	8528.7213.5700	1600.80	1392.00	1527.20	1328.00	1444.40	1256.00	1407.60	1224.00	1196.00	1040.00
49	LED TV SUHD Curved	8528.7213	8528.7213.5800	1702.00	1480.00	1619.20	1408.00	1536.40	1336.00	1495.00	1300.00	1269.60	1104.00
50	LED TV	8528.7213	8528.7213.5900	933.80	812.00	887.80	772.00	841.80	732.00	818.80	712.00	699.20	608.00
51	LEDTV HD	8528.7213	8528.7213.6000	1168.40	1016.00	1113.20	968.00	1053.40	916.00	1025.80	892.00	874.00	760.00
52	LED TV UHD	8528.7213	8528.7213.6100	1334.00	1160.00	1269.60	1104.00	1200.60	1044.00	1173.00	1020.00	998.20	868.00
53	LED TV SUHD/3D/4K	8528.7213	8528.7213.6200	1665.20	1448.00	1582.40	1376.00	1499.60	1304.00	1462.80	1272.00	1242.00	1080.00
54	LED TV UHD Curved	8528.7213	8528.7213.6300	2392.00	2080.00	2272.40	1976.00	2152.80	1872.00	2097.60	1824.00	1784.80	1552.00
55	LED TV SUHD Curved	8528.7213	8528.7213.6400	2658.80	2312.00	2530.00	2200.00	2392.00	2080.00	2332.20	2028.00	1982.60	1724.00
56	LED TV	8528.7213	8528.7213.6500	1334.00	1160.00	1269.60	1104.00	1200.60	1044.00	1173.00	1020.00	993.60	864.00
57	LEDTV HD	8528.7213	8528.7213.6600	1499.60	1304.00	1435.20	1248.00	1352.40	1176.00	1315.60	1144.00	1117.80	972.00
58	LED TV UHD	8528.7213	8528.7213.6700	1830.80	1592.00	1738.80	1512.00	1646.80	1432.00	1605.40	1396.00	1366.20	1188.00
59	LED TV SUHD/3D/4K	8528.7213	8528.7213.6800	1996.40	1736.00	1897.04	1649.60	1798.60	1564.00	1752.60	1524.00	1490.40	1296.00
60	LED TV UHD Curved	8528.7213	8528.7213.7000	2599.00	2260.00	2469.28	2147.20	2341.40	2036.00	2281.60	1984.00	1936.60	1684.00
61	LED TV SUHD/3D/4K	8528.7213	8528.7213.7400	2668.00	2320.00	2534.60	2204.00	2401.20	2088.00	2341.40	2036.00	1991.80	1732.00
62	LED TV	8528.7213	8528.7213.7100	1665.20	1448.00	1582.40	1376.00	1499.60	1304.00	1462.80	1272.00	1242.00	1080.00
63	LEDTV HD	8528.7213	8528.7213.7200	1830.80	1592.00	1738.80	1512.00	1646.80	1432.00	1605.40	1396.00	1366.20	1188.00
64	LED TV UHD	8528.7213	8528.7213.7300	2502.40	2176.00	2378.20	2068.00	2254.00	1960.00	2196.96	1910.40	1867.60	1624.00
65	LED TV SUHD/3D/4K	8528.7213	8528.7213.7400	2668.00	2320.00	2534.60	2204.00	2401.20	2088.00	2341.40	2036.00	1991.80	1732.00
66	LED TV UHD Curved	8528.7213	8528.7213.7500	2833.60	2464.00	2695.60	2344.00	2550.24	2217.60	2488.60	2164.00	2116.00	1840.00
67	LED TV SUHD Curved	8528.7213	8528.7213.7600	3330.40	2896.00	3174.00	2760.00	2999.20	2608.00	2921.00	2540.00	2160.00	2000.00

A circular customs stamp from Karcag, Hungary, dated May 24, 2001. The stamp contains the text "CUSTOMS", "KARCAG", "HUNGARY", and the date "24.5.2001". Above the stamp, there is a handwritten signature in blue ink. Below the stamp, the word "Additional" is written in blue ink, followed by "Direction" in red ink, and "D.G. Customs Valuation" in red ink.

10B-A-1  
Principals  
Dilemma  
Group  
Workshop

Annexure-A

Table-II

Sr. No.	Description	HS.CODE	Proposed PCT for WeBOC	% of Value in CKD mentioned in Table-I
1	Glass Board	8529.9090	8529.9090.1000	51.68%
2	Defusers	8529.9090	8529.9090.1100	2.08%
3	Surface Frame	8529.9090	8529.9090.1200	1.47%
4	Middle Frame	8529.9090	8529.9090.1300	1.01%
5	Reflector Plate	8529.9090	8529.9090.1400	1.06%
6	LED Strip Lamp / LED lights bar	8529.9090	8529.9090.1500	1.01%
7	Back Plate	8529.9090	8529.9090.1600	6.42%
8	Control Unit / Tuner Card	8529.9090	8529.9090.1700	1.98%
9	Screws / Washers	7318.2900	7318.2900.1000	Existing VR value
10	Printed Circuit Board / Main Board, Power Board / Power Switch Module	8534.0000	8534.0000.1000	Existing VR value
11	Wire / Cable accessories / Wire Cable Assembly / Power Supply Connecting Cables	8544.4290	8544.4290.1000	3.30%
12	Speaker	8518.2200	8518.2200.1000	Existing VR value
13	Front Cabinet/Front Casing	8529.9090	8529.9090.1800	4.40%
14	Rear Cover / Rear Casing /Back Cover/ Back cashing	8529.9090	8529.9090.1900	8.02%
15	Remote Control	8543.7010	8543.7010.1000	Existing VR value
16	Packaging Material	4819.1000	4819.1000.1000	2.80%
17	Wall Bracket /Stand	8529.9090	8529.9090.2000	2.82%
18	Complete LED TV Screen Panel which consists of Sr. No. 1 to Sr. No. 7 mentioned above in this table	8528.7213	8528.7213.1000	65%
19	LED TV casing with accessories (without Panel)	8529.9090	8529.9090.2100	35%



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LED TV Parts

Principals of Customs Valuation  
National Director  
Customs Valuation  
C.H., Karachi.

IQBAL ALI  
Principals of Customs Valuation  
National Director  
Customs Valuation  
C.H., Karachi.

Valuation Officer  
Customs Valuation  
C.H., Karachi.