GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI
*****

The Collectors of Customs, Collectorates of Customs (Appraisement – West)/ Appraisement – East / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi/Hyderabad/(Appraisement/Enforcement),Quetta/Gawadar/(Appraisement/Enforcement/ AIIA), Lahore/Appraisement, Faisalabad/ Appraisement, Sambrial (Sialkot)/ Enforcement, Multan/Islamabad/ Gilgit-Baltistan/ (Appraisement/Enforcement), Peshawar/Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

DETERMINATION OF CUSTOMS VALUES OF MOBILE PHONES UNDER SECTION 25A OF THE CUSTOMS ACT,1969.

(VALUATION RULING NO. 1732 /2023)

No. Misc/33/Mobile-Phones/V-Khi/2018/VII(Part-III) /0080 Dated 23-01-2023

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

Background of the valuation issue: Earlier, the values of Mobile phones were determined under Section 25 of the Customs Act, 1969 vide Valuation Advice No. Misc/33/Mobile-Phone/V-Khi/2018/VII/923 dated 11-11-2021. Therefore, an exercise has been undertaken by the Directorate to determine the values of Mobile phones under Section 25A of the Customs Act, 1969.

2. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 08-12-2022 and 14-12-2022 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

3. **Analysis / Exercise done to determine Customs values:** The stakeholders requested that the values should be revised keeping in view the aging of the mobile phone models and a reasonable minimal depreciation in the assessable value should be extended accordingly since some of the mobile phone models mentioned in the Valuation Advice are old but their assessable customs values are very high. For this purpose, Ninety (90) days' data has also been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25(7) of the Customs read with Section 25(9) of the Customs Act, 1969.

4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the 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 in import data. Moreover, the requisite information under law was not available to arrive at

correct/transaction value. Therefore, identical/similar goods value methods provided in Sections 25(5) (6) ibid were examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities, variation in declaration and specifications. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7) of Section 25 of the Customs Act, 1969. Various Retail Markets were checked to observe the actual prices of Mobile Phone devices. On the basis of available data / information collected and exercise conducted, the values of Mobile Phone devices have been determined under sub-Section (5), read with sub-Section (7) of Section 25 of the Customs Act, 1969.

5. **Customs values of Mobile Phones:** Mobile Phones ***hereinafter*** specified ***shall*** be assessed to duty / taxes on the Customs Values vide **Annexure-I** which contains twenty four **(24)** numbers of pages having **Serial No. 01 to Serial No. 1079**:- .

6. In cases where declared 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.

7. **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 these are rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25A of the Customs Act, 1969.

8. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25D 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.

9. 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 the table in the Annexure of this Ruling. 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 Valuation Ruling supersedes Valuation Advice No. 923 dated 11-11-2022.***

(Fayaz Rasool Maken)
Director

Copy for information to: -

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

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Annex-I

(1)	(2)	(3)	(4)
S/No.	**BRAND**	**MODEL**	**Custom Value C&F in US $/Piece**
1	APPLE	IPHONE 14 Plus 128GB	910
2	APPLE	IPHONE 14 Plus 256GB	1010
3	APPLE	IPHONE 14 Plus 512GB	1210
4	APPLE	IPHONE 14 128GB	810
5	APPLE	IPHONE 14 256GB	910
6	APPLE	IPHONE 14 512GB	1110
7	APPLE	IPHONE 14 Pro 128GB	1070
8	APPLE	IPHONE 14 Pro 256GB	1170
9	APPLE	IPHONE 14 Pro 512GB	1370
10	APPLE	IPHONE 14 Pro 1TB	1570
11	APPLE	IPHONE 14 Pro Max 128GB	1224
12	APPLE	IPHONE 14 Pro Max 256GB	1324
13	APPLE	IPHONE 14 Pro Max 512GB	1524
14	APPLE	IPHONE 14 Pro Max 1TB	1724
15	APPLE	IPHONE 13 Mini 128GB	494
16	APPLE	IPHONE 13 Mini 256GB	577
17	APPLE	IPHONE 13 Mini 512GB	742
18	APPLE	IPHONE 13 128GB	577
19	APPLE	IPHONE 13 256GB	659
20	APPLE	IPHONE 13 512GB	824
21	APPLE	IPHONE 13 Pro 128GB	833
22	APPLE	IPHONE 13 Pro 256GB	916
23	APPLE	IPHONE 13 Pro 512GB	1081
24	APPLE	IPHONE 13 Pro 1TB	1246
25	APPLE	IPHONE 13 Pro Max 128GB	916
26	APPLE	IPHONE 13 Pro Max 256GB	998
27	APPLE	IPHONE 13 Pro Max 512GB	1163
28	APPLE	IPHONE 13 Pro Max 1TB	1328
29	APPLE	IPHONE 12 MINI-64GB BLACK	552
30	APPLE	IPHONE 12 MINI-64GB WHITE	552
31	APPLE	IPHONE 12 MINI-64GB RED	552
32	APPLE	IPHONE 12 MINI-64GB BLUE	552
33	APPLE	IPHONE 12 MINI-64GB GREEN	552
34	APPLE	IPHONE 12 MINI-128GB BLACK	591
35	APPLE	IPHONE 12 MINI-128GB WHITE	591
36	APPLE	IPHONE 12 MINI-128GB RED	591
37	APPLE	IPHONE 12 MINI-128GB BLUE	591
38	APPLE	IPHONE 12 MINI-128GB GREEN	591
39	APPLE	IPHONE 12 MINI-256GB BLACK	670
40	APPLE	IPHONE 12 MINI-256GB WHITE	670
41	APPLE	IPHONE 12 MINI-256GB RED	670
42	APPLE	IPHONE 12 MINI-256GB BLUE	670
43	APPLE	IPHONE 12 MINI-256GB GREEN	670

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Deputy Director
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DIRECTOR CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
44	APPLE	IPHONE 12-64GB BLACK	631
45	APPLE	IPHONE 12-64GB WHITE	631
46	APPLE	IPHONE 12-64GB RED	631
47	APPLE	IPHONE 12-64GB BLUE	631
48	APPLE	IPHONE 12-64GB GREEN	631
49	APPLE	IPHONE 12-128GB BLACK	670
50	APPLE	IPHONE 12-128GB WHITE	670
51	APPLE	IPHONE 12-128GB RED	670
52	APPLE	IPHONE 12-128GB BLUE	670
53	APPLE	IPHONE 12-128GB GREEN	670
54	APPLE	IPHONE 12-256GB BLACK	749
55	APPLE	IPHONE 12-256GB WHITE	749
56	APPLE	IPHONE 12-256GB RED	749
57	APPLE	IPHONE 12-256GB BLUE	749
58	APPLE	IPHONE 12-256GB GREEN	749
59	APPLE	IPHONE 12 PRO-128GB GRAPHITE	788
60	APPLE	IPHONE 12 PRO-128GB WHITE	788
61	APPLE	IPHONE 12 PRO-128GB GOLD	788
62	APPLE	IPHONE 12 PRO-128GB BLUE	788
63	APPLE	IPHONE 12 PRO-256GB GRAPHITE	866
64	APPLE	IPHONE 12 PRO-256GB WHITE	866
65	APPLE	IPHONE 12 PRO-256GB GOLD	866
66	APPLE	IPHONE 12 PRO-256GB BLUE	866
67	APPLE	IPHONE 12 PRO-512GB GRAPHITE	1023
68	APPLE	IPHONE 12 PRO-512GB WHITE	1023
69	APPLE	IPHONE 12 PRO-512GB GOLD	1023
70	APPLE	IPHONE 12 PRO-512GB BLUE	1023
71	APPLE	IPHONE 12 PRO MAX-128GB GRAPHITE	866
72	APPLE	IPHONE 12 PRO MAX-128GB WHITE	866
73	APPLE	IPHONE 12 PRO MAX-128GB GOLD	866
74	APPLE	IPHONE 12 PRO MAX-128GB BLUE	866
75	APPLE	IPHONE 12 PRO MAX-256GB GRAPHITE	944
76	APPLE	IPHONE 12 PRO MAX-256GB WHITE	944
77	APPLE	IPHONE 12 PRO MAX-256GB GOLD	944
78	APPLE	IPHONE 12 PRO MAX-256GB BLUE	944
79	APPLE	IPHONE 12 PRO MAX-512GB GRAPHITE	1102
80	APPLE	IPHONE 12 PRO MAX-512GB WHITE	1102
81	APPLE	IPHONE 12 PRO MAX-512GB GOLD	1102
82	APPLE	IPHONE 12 PRO MAX-512GB BLUE	1102
83	APPLE	IPHONE 11 - 64GB WHITE	448
84	APPLE	IPHONE 11 - 64GB BLACK	448
85	APPLE	IPHONE 11 - 64GB GREEN	448
86	APPLE	IPHONE 11 - 64GB YELLOW	448
87	APPLE	IPHONE 11 - 64GB PURPLE	448
88	APPLE	IPHONE 11 - 64GB RED	448
89	APPLE	IPHONE 11 - 128GB WHITE	480
90	APPLE	IPHONE 11 - 128GB BLACK	480

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DIRECTOR CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
91	APPLE	IPHONE 11 - 128GB GREEN	480
92	APPLE	IPHONE 11 - 128GB YELLOW	480
93	APPLE	IPHONE 11 - 128GB PURPLE	480
94	APPLE	IPHONE 11 - 128GB RED	480
95	APPLE	IPHONE 11 - 256GB WHITE	544
96	APPLE	IPHONE 11 - 256GB BLACK	544
97	APPLE	IPHONE 11 - 256GB GREEN	544
98	APPLE	IPHONE 11 - 256GB YELLOW	544
99	APPLE	IPHONE 11 - 256GB PURPLE	544
100	APPLE	IPHONE 11 - 256GB RED	544
101	APPLE	IPHONE 11 PRO - 64GB SPACE GREY	640
102	APPLE	IPHONE 11 PRO - 64GB SILVER	640
103	APPLE	IPHONE 11 PRO - 64GB MIDNIGHT GREEN	640
104	APPLE	IPHONE 11 PRO - 64GB GOLD	640
105	APPLE	IPHONE 11 PRO - 256GB SPACE GREY	736
106	APPLE	IPHONE 11 PRO - 256GB SILVER	736
107	APPLE	IPHONE 11 PRO - 256GB MIDNIGHT GREEN	736
108	APPLE	IPHONE 11 PRO - 256GB GOLD	736
109	APPLE	IPHONE 11 PRO - 512GB SPACE GREY	864
110	APPLE	IPHONE 11 PRO - 512GB SILVER	864
111	APPLE	IPHONE 11 PRO - 512GB MIDNIGHT GREEN	864
112	APPLE	IPHONE 11 PRO - 512GB GOLD	864
113	APPLE	IPHONE 11 PRO MAX -64GB SPACE GREY	704
114	APPLE	IPHONE 11 PRO MAX -64GB SILVER	704
115	APPLE	IPHONE 11 PRO MAX -64GB MIDNIGHT GREEN	704
116	APPLE	IPHONE 11 PRO MAX -64GB GOLD	704
117	APPLE	IPHONE 11 PRO MAX -256GB SPACE GREY	800
118	APPLE	IPHONE 11 PRO MAX -256GB SILVER	800
119	APPLE	IPHONE 11 PRO MAX -256GB MIDNIGHT GREEN	800
120	APPLE	IPHONE 11 PRO MAX -256GB GOLD	800
121	APPLE	IPHONE 11 PRO MAX -512GB SPACE GREY	928
122	APPLE	IPHONE 11 PRO MAX -512GB SILVER	928
123	APPLE	IPHONE 11 PRO MAX -512GB MIDNIGHT GREEN	928
124	APPLE	IPHONE 11 PRO MAX -512GB GOLD	928
125	APPLE	IPHONE X 64GB SPACE GREY	496
126	APPLE	IPHONE X 256GB SPACE GREY	570
127	APPLE	IPHONE XR 256GB BLACK	514
128	APPLE	IPHONE XS MAX 64GB SPACE GREY	628
129	APPLE	IPHONE XS MAX 256GB SPACE GREY	714
130	APPLE	IPHONE XS MAX 512GB SPACE GREY	828
131	APPLE	IPHONE XS 64GB SPACE GREY	571
132	APPLE	IPHONE XS 256GB SPACE GREY	657
133	APPLE	IPHONE XS 512GB SPACE GREY	771
134	APPLE	IPHONE XR 64GB BLACK	428
135	APPLE	IPHONE XR 128GB BLACK	457
136	APPLE	IPHONE XR 64GB BLUE	428
137	APPLE	IPHONE XR 128GB WHITE	457

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
138	APPLE	IPHONE 8 64GB SPACE GREY	343
139	APPLE	IPHONE 8 256GB SPACE GREY	416
140	APPLE	IPHONE 8 PLUS 64GB SPACE GREY	392
141	APPLE	IPHONE 8 PLUS 256GB SPACE GREY	465
142	APPLE	IPHONE 7 PLUS 128GB BLACK	361
143	APPLE	IPHONE 7 32GB BLACK	269
144	APPLE	IPHONE 7 128GB BLACK	311
145	APPLE	IPHONE 7 PLUS 32GB BLACK	319
146	APPLE	IPHONE 6S 128GB SPACE GRAY	297
147	APPLE	IPHONE 6S PLUS 128GB SPACE GREY	337
148	APPLE	IPHONE 6S 32GB SPACE GREY	257
149	APPLE	IPHONE 6S PLUS 32GB SPACE GREY	297
150	APPLE	IPHONE SE BLACK 64GB	288
151	APPLE	IPHONE SE WHITE 64GB	288
152	APPLE	IPHONE SE RED 64GB	288
153	APPLE	IPHONE SE BLACK 128GB	324
154	APPLE	IPHONE SE WHITE 128GB	324
155	APPLE	IPHONE SE RED 128GB	324
156	APPLE	IPHONE SE BLACK 256GB	396
157	APPLE	IPHONE SE WHITE 256GB	396
158	APPLE	IPHONE SE RED 256GB	396
159	HUAWEI	HUAWEI MATE 20 Lite	127
160	HUAWEI	HUAWEI MATE P20	223
161	HUAWEI	HUAWEI MATE P20X	251
162	HUAWEI	HUAWEI MATE P20X 5G	322
163	HUAWEI	HUAWEI MATE 30 Pro 5G	434
164	HUAWEI	HUAWEI MATE 40	435
165	HUAWEI	HUAWEI MATE 40 Pro	559
166	HUAWEI	HUAWEI MATE 40 Pro Plus	654
167	HUAWEI	HUAWEI MATE 40 Pro 4G	505
168	HUAWEI	HUAWEI Mate 40 RS Porsche Design	916
169	HUAWEI	HUAWEI MATE 50	606
170	HUAWEI	HUAWEI MATE 50 Pro	698
171	HUAWEI	HUAWEI MATE 50E	461
172	HUAWEI	HUAWEI Mate 50 RS Porsche Design	1481
173	HUAWEI	HUAWEI Nova 9	299
174	HUAWEI	HUAWEI Nova 9 SE	223
175	HUAWEI	HUAWEI Nova 10 SE	425
176	HUAWEI	HUAWEI Nova 10 Pro	477
177	HUAWEI	HUAWEI Nova 10	363
178	HUAWEI	HUAWEI Nova Y90	165
179	HUAWEI	HUAWEI Nova Y61	128
180	HUAWEI	HUAWEI Nova Y70 Plus	132
181	HUAWEI	HUAWEI Nova 5T	136
182	HUAWEI	HUAWEI P40	369
183	HUAWEI	HUAWEI P40 Pro	405
184	HUAWEI	HUAWEI P40 Pro Plus	645

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
185	HUAWEI	HUAWEI P40 Lite	118
186	HUAWEI	HUAWEI P40 Lite 5G	164
187	HUAWEI	HUAWEI Y625	30
188	HUAWEI	HUAWEI Y6	40
189	HUAWEI	HUAWEI P8 LITE	63
190	HUAWEI	HUAWEI G8	105
191	HUAWEI	HUAWEI MATE 8 NXT-L29A	165
192	HUAWEI	HUAWEI MATE 8 NXT-L29B	192
193	HUAWEI	HUAWEI Y3II	23
194	HUAWEI	HUAWEI Y5	29
195	HUAWEI	HUAWEI Y5II CUN-U29	34
196	HUAWEI	HUAWEI Y6 PRO TIT-U02	44
197	HUAWEI	HUAWEI Y5II CUN-L21	38
198	HUAWEI	HUAWEI Y6 PRO TIT-AL00	57
199	HUAWEI	HUAWEI Y6II	50
200	HUAWEI	HUAWEI P9 LITE	78
201	HUAWEI	HUAWEI NOVA PLUS	114
202	HUAWEI	HUAWEI P9	149
203	HUAWEI	HUAWEI P9 PLUS	189
204	HUAWEI	HUAWEI MATE 9	205
205	HUAWEI	HUAWEI Y3 2017 3G	30
206	HUAWEI	HUAWEI Y3 2017	39
207	HUAWEI	HUAWEI Y5 2017	49
208	HUAWEI	HUAWEI Y7 PRIME	79
209	HUAWEI	HUAWEI MATE 10 LITE	106
210	HUAWEI	HUAWEI P10 LITE	104
211	HUAWEI	HUAWEI P10	188
212	HUAWEI	HUAWEI MATE 10 PRO	326
213	HUAWEI	HUAWEI MATE 10	254
214	HUAWEI	HUAWEI P10 PLUS	253
215	HUAWEI	HUAWEI MATE 10 PORSCHE DESIGN	528
216	HUAWEI	HUAWEI Y5 PRIME 2018	50
217	HUAWEI	HUAWEI Y6 PRIME 2018	58
218	HUAWEI	HUAWEI Y7 PRIME 2018	69
219	HUAWEI	HUAWEI Y9 2018	90
220	HUAWEI	HUAWEI P SMART	88
221	HUAWEI	HUAWEI Y9 2019	102
222	HUAWEI	HUAWEI NOVA 3I	141
223	HUAWEI	HUAWEI P20 LITE	122
224	HUAWEI	HUAWEI NOVA 3	187
225	HUAWEI	HUAWEI P20 PRO	362
226	HUAWEI	HUAWEI Y5 LITE	40
227	HUAWEI	HUAWEI MATE 20 PRO	409
228	HUAWEI	HUAWEI Y7 PRIME 2019	73
229	HUAWEI	HUAWEI Y6 PRIME 2019	58
230	HUAWEI	HUAWEI P30	298
231	HUAWEI	HUAWEI P30 PRO	460

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
232	HUAWEI	HUAWEI Y7 PRIME 2019 64 GB	88
233	HUAWEI	HUAWEI P30 LITE	117
234	HUAWEI	HUAWEI Y5 2019	58
235	HUAWEI	HUAWEI Y9 PRIME 2019 128GB	99
236	HUAWEI	HUAWEI Y9S	129
237	HUAWEI	HUAWEI Y9 PRIME 2019 64GB	99
238	HUAWEI	HUAWEI Y6S	65
239	HUAWEI	NOVA 7I	130
240	HUAWEI	Y5P	45
241	HUAWEI	Y6P	67
242	HUAWEI	Y7P	91
243	HUAWEI	Y8P	126
244	HUAWEI	Y9A	136
245	HUAWEI	Y7A	111
246	INFINIX	INFINIX SMART 6	69
247	INFINIX	INFINIX SMART 6 HD	41
248	INFINIX	INFINIX SMART 6 Plus	99
249	INFINIX	INFINIX SMART 7	56
250	INFINIX	INFINIX Zero 20	198
251	INFINIX	INFINIX Zero 5G	144
252	INFINIX	INFINIX Zero 5	50
253	INFINIX	INFINIX SMART 8	38
254	INFINIX	INFINIX Hot 11	65
255	INFINIX	INFINIX Hot 12	111
256	INFINIX	INFINIX Hot 12 Play	88
257	INFINIX	INFINIX Hot 20i	115
258	INFINIX	INFINIX Note 11 Pro	78
259	INFINIX	INFINIX Note 12	131
260	INFINIX	INFINIX Note 8i	98
261	INFINIX	INFINIX Hot 11 Play	73
262	INFINIX	INFINIX Hot 11S	70
263	INFINIX	INFINIX Hot 12i	76
264	INFINIX	INFINIX Hot 20	92
265	INFINIX	INFINIX Note 10	74
266	INFINIX	INFINIX Note 10 Pro	100
267	INFINIX	INFINIX Note 11	92
268	INFINIX	INFINIX Note 12 G96	132
269	INFINIX	INFINIX Note 12 Pro 5G	132
270	INFINIX	INFINIX Note 12 VIP	214
271	INFINIX	INFINIX Zero Ultra	329
272	INFINIX	INFINIX Zero X	114
273	INFINIX	INFINIX Zero X Neo	96
274	INFINIX	INFINIX Zero X Pro	136
275	INFINIX	HOT 8 LITE X650 2+32	53
276	INFINIX	SMART4 X653C 2+32	52
277	INFINIX	S5 LITE X652B 4+64	59
278	INFINIX	HOT 8 X650C 3+32	51

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
279	INFINIX	HOT 9 PLAY X680 2+32	60
280	INFINIX	NOTE 7 X690 4+128	65
281	INFINIX	NOTE 7 LITE X656 4+64	63
282	INFINIX	HOT 9 X655C 4+128	65
283	INFINIX	HOT 9 X655 3+32	61
284	INFINIX	HOT 9 X655C 4+64	63
285	INFINIX	HOT 8 X650C 4+64	59
286	INFINIX	S5 PRO X660C 6+128	67
287	INFINIX	NOTE 7 LITE X656 4+128	64
288	INFINIX	NOTE 7 X690B 6+128	67
289	INFINIX	NOTE 7 X690 4+64	64
290	INFINIX	HOT 9 PLAY X680B 4+64	63
291	INFINIX	HOT 9 PLAY X680B 3+64	64
292	INFINIX	HOT 10 X682C 4+128	67
293	INFINIX	SMART5 X657B 3+64	44
294	INFINIX	HOT 10 X682B 4+64	67
295	INFINIX	HOT 10 X682B 6+128	69
296	INFINIX	HOT 9 PLAY X680F 4+64	66
297	INFINIX	SMART5 X657B 2+32	48
298	INFINIX	SMART HD X612B 2+32	45
299	INFINIX	ZERO 8 X687 8+128	138
300	INFINIX	ZERO 8I X687B 8+128	128
301	INFINIX	NOTE 8 X692 6+128	107
302	INFINIX	NOTE 8I X683 6+128	93
303	INFINIX	HOT 10 PLAY X688C 32+2	64
304	INFINIX	HOT 10 PLAY X688B 64+4	71
305	INFINIX	HOT 10I X659B 4+128	71
306	INFINIX	HOT 11S X6812 4+64	70
307	INFINIX	HOT 11S X6812 4+128	77
308	ITEL	ITEL-S15 PRO VISION	29
309	ITEL	ITEL-14 MAX	16
310	ITEL	VISION1	36
311	ITEL	VALUE 400	4
312	ITEL	ITEL-POWER 400	5
313	ITEL	MUZIK 410	5
314	ITEL	ITEL-A25	19
315	ITEL	A25 PRO	20
316	ITEL	ITEL-A33	19
317	ITEL	ITEL-VALUE 110	3
318	ITEL	MUZIK 110	5
319	ITEL	ITEL-IT5092	6
320	ITEL	VALUE-100	3
321	ITEL	POWER 700	8
322	ITEL	MAGIC 2	8
323	ITEL	MAGIC 2 MAX	9
324	ITEL	MUZIK 400 CORE	5
325	ITEL	POWER 410	5

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DIRECTOR CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
326	ITEL	VISION1 PLUS	47
327	ITEL	A48	37
328	ITEL	IT5026	5
329	ITEL	VISION 1 PRO 2+32	46
330	ITEL	IT2192T	4
331	ITEL	VISION 1 PRO 3+32	48
332	ITEL	VISION 2	58
333	LENOVO	LENOVO B	23
334	LENOVO	LENOVO C	26
335	LENOVO	LENOVO 6010	36
336	LENOVO	KARATE PLUS	48
337	LENOVO	C2 POWER	38
338	LENOVO	KARATE K6	55
339	LENOVO	K6 NOTE	64
340	LENOVO	MOTO M	76
341	LENOVO	LENOVO P2	95
342	LENOVO	MOTO Z PLAY	133
343	LENOVO	MOTO Z	203
344	LENOVO	K320	32
345	LENOVO	K5 PLAY	61
346	LENOVO	S5	86
347	MEIZU	M711H-M6	38
348	MEIZU	M721H-M6 NOTE	84
349	MEIZU	M792H-PRO 7	99
350	MEIZU	M793H-PRO 7 PLUS	128
351	MEIZU	M6T	56
352	MEIZU	C9	33
353	MOTOROLA	XT1663 (MOTO M)	79
354	MOTOROLA	XT1635 (MOTO Z PLAY)	135
355	MOTOROLA	XT1650 (MOTO Z)	203
356	MOTOROLA	XT1762 (E4)	36
357	MOTOROLA	XT1723 (C PLUS)	39
358	MOTOROLA	XT1771 (E4 PLUS)	59
359	MOTOROLA	XT1805 (G5S PLUS)	77
360	MOTOROLA	XT1944-2 (E5)	64
361	MOTOROLA	XT1924-1 E5 PLUS	85
362	MOTOROLA	XT1925-5 (G6 64GB)	121
363	MOTOROLA	XT1926-3 (G6 PLUS)	136
364	MOTOROLA	XT2025-2	61
365	MOTOROLA	XT2016-1	75
366	MOTOROLA	G8 POWER LITE	66
367	MOTOROLA	E6 (S)	47
368	NOKIA	NOKIA 1280	4
369	NOKIA	NOKIA 105 4G	12
370	NOKIA	NOKIA 125	14
371	NOKIA	NOKIA x1-01	6
372	NOKIA	NOKIA 6310	26

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
373	NOKIA	NOKIA 101	4
374	NOKIA	NOKIA 220	18
375	NOKIA	NOKIA 225	14
376	NOKIA	NOKIA C1-02	4
377	NOKIA	NOKIA 107	4
378	NOKIA	NOKIA 215 4G	19
379	NOKIA	NOKIA 206	5
380	NOKIA	NOKIA 100	3
381	NOKIA	NOKIA 110 4G	15
382	NOKIA	NOKIA 1616	3
383	NOKIA	NOKIA 103	2
384	NOKIA	NOKIA 1600	18
385	NOKIA	NOKIA 1800	6
386	NOKIA	NOKIA 112	3
387	NOKIA	NOKIA X2-05	10
388	NOKIA	NOKIA X2-02 (2011)	12
389	NOKIA	NOKIA X2-01	8
390	NOKIA	NOKIA X2-00	4
391	NOKIA	NOKIA C5-00	22
392	NOKIA	NOKIA 1110	8
393	NOKIA	NOKIA C2-01	14
394	NOKIA	NOKIA 1209	8
395	NOKIA	NOKIA 1202	2
396	NOKIA	NOKIA 1100	3
397	NOKIA	NOKIA e5-00	6
398	NOKIA	NOKIA c3-00	11
399	NOKIA	NOKIA 301	11
400	NOKIA	NOKIA e72	32
401	NOKIA	NOKIA 1112	2
402	NOKIA	NOKIA C2-00	14
403	NOKIA	NOKIA C20	36
404	NOKIA	NOKIA 6090	7
405	NOKIA	NOKIA 200	10
406	NOKIA	NOKIA 1650	38
407	NOKIA	NOKIA 5130	12
408	NOKIA	NOKIA e52	22
409	NOKIA	NOKIA 6230	6
410	NOKIA	NOKIA 202	10
411	NOKIA	NOKIA 6303	24
412	NOKIA	NOKIA 2700	8
413	NOKIA	NOKIA 515	20
414	NOKIA	NOKIA C2-03	14
415	NOKIA	NOKIA C30	53
416	NOKIA	NOKIA N73	38
417	NOKIA	NOKIA 130 DS	7
418	NOKIA	NOKIA 105 SS	6
419	NOKIA	NOKIA 105 DS	6

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
420	NOKIA	NOKIA 108 DS	9
421	NOKIA	NOKIA 215 DS	10
422	NOKIA	NOKIA 222 DS	12
423	NOKIA	NOKIA 150 DS	10
424	NOKIA	NOKIA 216 DS	11
425	NOKIA	NOKIA 230 DS	17
426	NOKIA	NOKIA 105 DS	6
427	NOKIA	NOKIA 130 DS	8
428	NOKIA	NOKIA 3310 DS	17
429	NOKIA	NOKIA 3310 3G	19
430	NOKIA	NOKIA 2 DS	37
431	NOKIA	NOKIA 3 DS	45
432	NOKIA	NOKIA 5 DS	63
433	NOKIA	NOKIA 8	193
434	NOKIA	NOKIA 106 DS	7
435	NOKIA	NOKIA 8110 DS	30
436	NOKIA	NOKIA 1 DS	33
437	NOKIA	NOKIA 2.1 DS	45
438	NOKIA	NOKIA 3.1 (2+16 GB)	59
439	NOKIA	NOKIA 3.1 PLUS	70
440	NOKIA	NOKIA 3.1 (3+32 GB)	70
441	NOKIA	NOKIA 6 DS	69
442	NOKIA	NOKIA 5.1 PLUS	91
443	NOKIA	NOKIA 6.1 (3+32 GB)	103
444	NOKIA	NOKIA 6.1 PLUS	117
445	NOKIA	NOKIA 6.1 (4+64 GB)	118
446	NOKIA	NOKIA 7 PLUS	163
447	NOKIA	NOKIA 8.1	183
448	NOKIA	NOKIA 210 DS	14
449	NOKIA	NOKIA 1 PLUS DS	40
450	NOKIA	NOKIA 7.1	106
451	NOKIA	NOKIA 3.2 (2/16 GB)	57
452	NOKIA	NOKIA 3.2 (3/32 GB)	66
453	NOKIA	NOKIA 3.2 (3/64 GB)	70
454	NOKIA	NOKIA 2.2 (2/16 GB)	44
455	NOKIA	NOKIA 2.2 (3/32 GB)	53
456	NOKIA	NOKIA 105 DS	7
457	NOKIA	NOKIA 6.2 DS 4/128	124
458	NOKIA	NOKIA 7.2 6/128	155
459	NOKIA	NOKIA 110 DS	10
460	NOKIA	NOKIA C1	19
461	NOKIA	NOKIA 2.3 DS 2/32	55
462	NOKIA	NOKIA 2720	43
463	NOKIA	NOKIA 5.3 DS	100
464	NOKIA	NOKIA 150 DS 2020	16
465	NOKIA	NOKIA 5310 DS	20
466	NOKIA	NOKIA 2.4 DS (2+32)	67

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
467	NOKIA	NOKIA 2.4 DS (3+64)	71
468	NOKIA	NOKIA 3.4 DS (3+32)	71
469	NOKIA	NOKIA 3.4 DS (4+64)	73
470	NOKIA	NOKIA 225 4G DS	22
471	NOKIA	NOKIA 6300 4G DS	29
472	NOKIA	NOKIA 8000 4G DS	47
473	NOKIA	NOKIA 8.3 5G DS 8/128	357
474	NOKIA	NOKIA 5.4 4/128	118
475	OPPO	OPPO A16	96
476	OPPO	OPPO A16S	72
477	OPPO	OPPO A16K	78
478	OPPO	OPPO A5 (2020)	77
479	OPPO	OPPO A3s	34
480	OPPO	OPPO A93	130
481	OPPO	OPPO A92	91
482	OPPO	OPPO Reno 5	147
483	OPPO	OPPO A7	60
484	OPPO	OPPO A76	137
485	OPPO	OPPO A77	125
486	OPPO	OPPO A94	110
487	OPPO	OPPO F7 Youth	47
488	OPPO	OPPO F5 Youth	42
489	OPPO	OPPO A54 5G	116
490	OPPO	OPPO Reno 6 Pro 5G	316
491	OPPO	OPPO Reno 4 5G	205
492	OPPO	OPPO Reno 4 Pro 5G	242
493	OPPO	OPPO Reno 5 5G	200
494	OPPO	OPPO A72	127
495	OPPO	OPPO Find X3 Pro	432
496	OPPO	OPPO Find X3 Neo	386
497	OPPO	OPPO A74 5G	119
498	OPPO	OPPO Find X2 Pro	445
499	OPPO	OPPO Find X	231
500	OPPO	OPPO Find N2 Flip 8GB+256GB	634
501	OPPO	OPPO Find N2 Flip 12GB+256GB	739
502	OPPO	OPPO Find N2 Flip 16GB+512GB	845
503	OPPO	OPPO Reno 9 8GB+256GB	247
504	OPPO	OPPO Reno 9 8GB+512GB	296
505	OPPO	OPPO Reno 9 Pro 16GB+256GB	329
506	OPPO	OPPO Reno 9 Pro 16GB+512GB	362
507	OPPO	OPPO Reno 9 Pro Plus 16GB+256GB	412
508	OPPO	OPPO Reno 9 Pro Plus 16GB+512GB	438
509	OPPO	OPPO Reno 8 5G 8GB+128GB	245
510	OPPO	OPPO Reno 8 5G 8GB+256GB	296
511	OPPO	OPPO Reno 8 5G 12GB+256GB	341
512	OPPO	OPPO Reno 8 Pro 5G 8GB+256GB	395
513	OPPO	OPPO Reno 8 Pro 5G 12GB+256GB	454

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
514	OPPO	OPPO Reno 8 Pro Plus 5G 8GB+256GB	395
515	OPPO	OPPO Reno 8 Pro Plus 5G 12GB+256GB	477
516	OPPO	OPPO A57 5G 6GB+128GB	116
517	OPPO	OPPO A57 5G 8GB+128GB	134
518	OPPO	OPPO A57 5G 8GB+256GB	140
519	OPPO	OPPO A55S 6GB+128GB	84
520	OPPO	OPPO A55S 8GB+128GB	108
521	OPPO	OPPO Find X5 8GB+128GB	547
522	OPPO	OPPO Find X5 8GB+256GB	573
523	OPPO	OPPO Find X5 8GB+512GB	732
524	OPPO	OPPO Find X5 Pro 12GB+256GB	605
525	OPPO	OPPO Find X5 Pro 12GB+512GB	720
526	OPPO	OPPO Reno 7 5G 8GB+128GB	220
527	OPPO	OPPO Reno 7 5G 8GB+256GB	224
528	OPPO	OPPO Reno 7 5G 12GB+256GB	262
529	OPPO	OPPO A96 5G 8GB+128GB	154
530	OPPO	OPPO A96 5G 8GB+256GB	158
531	OPPO	OPPO A96 5G 12Gb+256GB	170
532	OPPO	OPPO Reno7 SE 5G 8GB+128GB	173
533	OPPO	OPPO Reno7 SE 5G 8GB+1256GB	179
534	OPPO	OPPO Reno 7 Pro 5G 8GB+256GB	291
535	OPPO	OPPO Reno 7 Pro 5G 12GB+256GB	316
536	OPPO	A1K 2+32GB	59
537	OPPO	A11K 2+32GB	63
538	OPPO	A12 3GB+32GB	63
539	OPPO	A12 4GB+64GB	64
540	OPPO	A31 4+128GB	65
541	OPPO	A52 4+128GB	68
542	OPPO	F15 8+128GB	133
543	OPPO	RENO2F 8+128GB	120
544	OPPO	REN03 8+128GB	132
545	OPPO	RENO4 8+128GB	141
546	OPPO	RENO4 PRO 8+256GB	250
547	OPPO	A53 4+64GB	69
548	OPPO	F17 8+128GB	134
549	OPPO	F17 PRO 8+128GB	137
550	OPPO	RENO5 8+128GB	148
551	OPPO	A15(3+32)	71
552	OPPO	A15S(4+64)	75
553	OPPO	RENO5PRO 12+256GB	265
554	OPPO	F19 PRO 8+128GB	153
555	OPPO	F19 6+128GB	143
556	OPPO	A54 4+128	124
557	OPPO	RENO 6 8+128GB	160
558	OPPO	A95 8+128GB	141
559	SAMSUNG	SAMSUNG SM-B310E	2
560	SAMSUNG	SAMSUNG Galaxy A01	35

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
561	SAMSUNG	SAMSUNG Galaxy note 20	527
562	SAMSUNG	SAMSUNG Galaxy note 20 ultra	519
563	SAMSUNG	SAMSUNG Galaxy note 20 ultra 5G	638
564	SAMSUNG	SAMSUNG Galaxy A51	107
565	SAMSUNG	SAMSUNG GT-E1200R/E1200	4
566	SAMSUNG	SAMSUNG Galaxy M11	57
567	SAMSUNG	SAMSUNG Galaxy M12	75
568	SAMSUNG	SAMSUNG Galaxy On5	23
569	SAMSUNG	SAMSUNG Galaxy Grand Neo	18
570	SAMSUNG	SAMSUNG gt-e1205	2
571	SAMSUNG	SAMSUNG Galaxy A03	83
572	SAMSUNG	SAMSUNG Galaxy S7	75
573	SAMSUNG	SAMSUNG Galaxy A42 5G	142
574	SAMSUNG	SAMSUNG Galaxy M31/M31S	107
575	SAMSUNG	SAMSUNG Galaxy A73 5G	388
576	SAMSUNG	SAMSUNG Galaxy A33 5G	180
577	SAMSUNG	SAMSUNG Galaxy A40	88
578	SAMSUNG	SAMSUNG Galaxy A40S	147
579	SAMSUNG	SAMSUNG Galaxy M22	115
580	SAMSUNG	SAMSUNG Galaxy M52 5g	239
581	SAMSUNG	SAMSUNG Galaxy M32	87
582	SAMSUNG	SAMSUNG Galaxy S10 Lite	250
583	SAMSUNG	SAMSUNG Galaxy S10e	241
584	SAMSUNG	SAMSUNG Galaxy S10 5G	425
585	SAMSUNG	SAMSUNG Galaxy F42	130
586	SAMSUNG	SAMSUNG Galaxy F53	120
587	SAMSUNG	SAMSUNG Galaxy F23	138
588	SAMSUNG	GALAXY A23 5G 4GB+64GB	165
589	SAMSUNG	GALAXY Flip4 128GB	810
590	SAMSUNG	GALAXY Flip4 256GB	872
591	SAMSUNG	GALAXY Flip4 512 Gb	971
592	SAMSUNG	GALAXY Fold4 256GB	1304
593	SAMSUNG	GALAXY Fold4 512GB	1383
594	SAMSUNG	GALAXY Fold4 1TB	1460
595	SAMSUNG	GALAXY A53 5G 4GB+128GB	268
596	SAMSUNG	GALAXY A13 3GB+32GB	101
597	SAMSUNG	GALAXY A13 5G 4GB+64GB	127
598	SAMSUNG	GALAXY S22 8GB+128GB	665
599	SAMSUNG	GALAXY S22 8GB+256GB	665
600	SAMSUNG	GALAXY S22 PLUS 8GB+128GB	531
601	SAMSUNG	GALAXY S22 PLUS 8GB+256GB	591
602	SAMSUNG	GALAXY S22 ULTRA 8GB+128GB	855
603	SAMSUNG	GALAXY S22 ULTRA 12GB+256GB	947
604	SAMSUNG	GALAXY S22 ULTRA 12GB+512GB	947
605	SAMSUNG	GALAXY S22 ULTRA 12GB+1TB	465
606	SAMSUNG	GALAXY S21 FE 6GB+128GB	515
607	SAMSUNG	GALAXY S21 FE 8GB+128GB	601

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
608	SAMSUNG	GALAXY S21 FE 8GB+512GB	661
609	SAMSUNG	GALAXY A13 4GB+64GB	127
610	SAMSUNG	GALAXY A12 3GB+32GB	81
611	SAMSUNG	GALAXY S20 FE 5G 6+128GB	297
612	SAMSUNG	GALAXY S20 FE 5G 8+256GB	314
613	SAMSUNG	GALAXY-J1-MINI-PRIME	26
614	SAMSUNG	GALAXY-A3 (2017)	109
615	SAMSUNG	GALAXY-A5 (2017)	138
616	SAMSUNG	GALAXY-A7 (2017)	160
617	SAMSUNG	GALAXY-J2 (2018)	55
618	SAMSUNG	GALAXY-J7-NEO 16GB	77
619	SAMSUNG	GALAXY-J5 (2017)	94
620	SAMSUNG	GALAXY-J7-MAX	111
621	SAMSUNG	GALAXY-J7 (2017) 32GB	121
622	SAMSUNG	GALAXY-A8 (2018)	199
623	SAMSUNG	GALAXY S8	274
624	SAMSUNG	GALAXY S8+	309
625	SAMSUNG	GALAXY NOTE8	363
626	SAMSUNG	GALAXY-J4	74
627	SAMSUNG	GALAXY-J4+	72
628	SAMSUNG	J4 CORE	58
629	SAMSUNG	J2 CORE	47
630	SAMSUNG	GALAXY-J6	112
631	SAMSUNG	GALAXY-J6+	93
632	SAMSUNG	GALAXY-A6	155
633	SAMSUNG	GALAXY-J8	149
634	SAMSUNG	GALAXY-A7 (2018)	154
635	SAMSUNG	GALAXY-A6+	181
636	SAMSUNG	GALAXY-A8+ (2018)	223
637	SAMSUNG	GALAXY-A9 (2018)	255
638	SAMSUNG	GALAXY S9	332
639	SAMSUNG	GALAXY S9+ 64 GB	392
640	SAMSUNG	GALAXY S9+ 128 GB	400
641	SAMSUNG	GALAXY NOTE9 128GB	421
642	SAMSUNG	GALAXY NOTE9 512GB	534
643	SAMSUNG	GRAND PRIME PLUS	50
644	SAMSUNG	GALAXY A10	58
645	SAMSUNG	GALAXY A30	104
646	SAMSUNG	GALAXY A50	141
647	SAMSUNG	GALAXY A20	77
648	SAMSUNG	GALAXY S10 PLUS-128	468
649	SAMSUNG	GALAXY S10 PLUS-512	587
650	SAMSUNG	GALAXY S10-128	421
651	SAMSUNG	GALAXY A70	181
652	SAMSUNG	GALAXY A2 CORE	38
653	SAMSUNG	GALAXY A80	301
654	SAMSUNG	GALAXY A30S-64	121

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S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
655	SAMSUNG	GALAXY NOTE 10	468
656	SAMSUNG	GALAXY NOTE 10 PLUS	543
657	SAMSUNG	GALAXY A20S	88
658	SAMSUNG	GALAXY A30S-128	126
659	SAMSUNG	GALAXY ALPHA-015	55
660	SAMSUNG	GALAXY FOLD	1093
661	SAMSUNG	GALAXY FOLD 2	1161
662	SAMSUNG	GALAXY Z FLIP	791
663	SAMSUNG	GALAXY S20 ULTRA	685
664	SAMSUNG	NOTE-20 ULTRA	674
665	SAMSUNG	GALAXY S20 PLUS	536
666	SAMSUNG	GALAXY NOTE-20	527
667	SAMSUNG	GALAXY S20	483
668	SAMSUNG	S20FE	366
669	SAMSUNG	GALAXY S-10 LITE	326
670	SAMSUNG	GALAXY NOTE-10 LITE	301
671	SAMSUNG	GALAXY ALPHA-71	232
672	SAMSUNG	GALAXY A-51 8GB	202
673	SAMSUNG	GALAXY A-51 6GB	170
674	SAMSUNG	GALAXY A31	138
675	SAMSUNG	GALAXY A21 4-128 GB	93
676	SAMSUNG	GALAXY A21 4-64 GB	110
677	SAMSUNG	M-115 3GB 32GB	86
678	SAMSUNG	GALAXY ALPHA115	76
679	SAMSUNG	GALAXY A10S	62
680	SAMSUNG	GALAXY A-013 CORE	46
681	SAMSUNG	GALAXY A12 4-64GB	95
682	SAMSUNG	GALAXY S21 ULTRA	773
683	SAMSUNG	GALAXY S21 PLUS	630
684	SAMSUNG	GALAXY S21	536
685	SAMSUNG	GALAXY A72 8-128GB	269
686	SAMSUNG	GALAXY A52 8-128GB	214
687	SAMSUNG	GALAXY A32 6-128GB	154
688	SAMSUNG	GALAXY A12 4-128GB	107
689	SAMSUNG	GALAXY A02S 4-64GB	75
690	SAMSUNG	GALAXY A02S 3-32GB	74
691	SAMSUNG	GALAXY A02 3-64GB	74
692	SAMSUNG	GALAXY A02 3-32GB	66
693	SAMSUNG	GALAXY A72 8-256GB	283
694	SAMSUNG	GALAXY A22 4-128GB	137
695	SAMSUNG	GALAXY A22 6-128GB	150
696	SAMSUNG	GALAXY A127 4-128GB	91
697	SAMSUNG	GALAXY A127 4-64GB	82
698	SAMSUNG	GALAXY A03S 4-64GB	82
699	SAMSUNG	GALAXY A03S 3-32GB	80
700	SAMSUNG	F926-GALAXY Z FOLD 3	1123
701	SAMSUNG	F711B-GALAXY Z FLIP 3	659

ADRISH ARSLAN
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DIRECTOR CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
702	SAMSUNG	GALAXY A52S 5G	291
703	SONY	SONY Xperia XZ3	184
704	SONY	XPERIA L1	66
705	SONY	XPERIA L2	89
706	SONY	XPERIA XA1	100
707	SONY	XPERIA XA1 PLUS	123
708	SONY	XPERIA XA1 ULTRA	132
709	SONY	XPERIA XZ	176
710	SONY	XPERIA XZ1	262
711	SONY	XPERIA XZ PREMIUM	264
712	SONY	XPERIA XA2 ULTRA	165
713	TECNO	TECNO Spark 8	46
714	TECNO	TECNO Spark 8 Pro	103
715	TECNO	TECNO Spark 8c	63
716	TECNO	TECNO Phantom X	112
717	TECNO	CAMON 19 Pro 5G	217
718	TECNO	CAMON 19 Neo	135
719	TECNO	CAMON 18P	101
720	TECNO	CAMON 18T	83
721	TECNO	TECNO Spark Go	26
722	TECNO	TECNO Spark Go 2021	37
723	TECNO	TECNO Spark Go 2022	46
724	TECNO	SPARK 4 Air	31
725	TECNO	SPARK 6 Air	47
726	TECNO	POP 6	86
727	TECNO	POP 5 LTE	61
728	TECNO	TECNO Phantom X2 Pro	306
729	TECNO	TECNO Phantom X2	277
730	TECNO	CAMON 19	92
731	TECNO	CAMON 18	83
732	TECNO	CAMON 18i	91
733	TECNO	CAMON 17 Pro	84
734	TECNO	CAMON 17P	76
735	TECNO	POVA 4 Pro	163
736	TECNO	POVA 4	109
737	TECNO	POVA 3	103
738	TECNO	POVA NEO	87
739	TECNO	POVA NEO 5G	151
740	TECNO	POVA NEO 2	99
741	TECNO	POVA 5G	126
742	TECNO	POVA 2	76
743	TECNO	Spark 9 Pro	95
744	TECNO	Spark 9T	72
745	TECNO	Spark 9	82
746	TECNO	TECNO - WX3	22
747	TECNO	TECNO - WX4 PRO	36
748	TECNO	TECNO - SPARK PRO	41

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DIRECTOR CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
749	TECNO	TECNO - CAMON CX AIR	44
750	TECNO	TECNO - CAMON I AIR	44
751	TECNO	TECNO - CAMON I	60
752	TECNO	TECNO - F3	29
753	TECNO	TECNO - IN1 PRO	30
754	TECNO	TECNO POP 2 B1	17
755	TECNO	TECNO POP 2 PRO B2	30
756	TECNO	CAMON I ACE 2 KB 2	40
757	TECNO	CAMON I SKY 3 KB3	49
758	TECNO	CAMON I 4 CB7	57
759	TECNO	CAMON I 4 CB7I	58
760	TECNO	CAMON IN5	52
761	TECNO	WX4 PRO	36
762	TECNO	SPARK GO	26
763	TECNO	TECNO POP 2F	18
764	TECNO	CAMON 12 AIR	52
765	TECNO	TECNO SPARK 4	43
766	TECNO	SPARK 4 LITE	35
767	TECNO	SPARK 4 PRO	49
768	TECNO	TECNO CAMON 15	64
769	TECNO	TECNO CAMON 15 PRO	66
770	TECNO	TECNO POP 3	21
771	TECNO	TECNO POUVOIR 4	54
772	TECNO	TECNO CAMON 15(128G)	68
773	TECNO	TECNO POUVOIR 4 PRO	68
774	TECNO	TECNO SPARK 5 PRO (64G)	58
775	TECNO	TECNO SPARK 5 PRO (128G)	67
776	TECNO	TECNO SPARK 5 AIR	44
777	TECNO	TECNO POP 4	36
778	TECNO	SPARK 6	71
779	TECNO	POVA	70
780	TECNO	CAMON 16	119
781	TECNO	SPARK 6 GO (3+64)	56
782	TECNO	SPARK 6 GO (2+32)	50
783	TECNO	SPARK 6 GO (4+64)	64
784	TECNO	CAMON 16 SE	69
785	TECNO	CAMON 16 PREMIER	134
786	TECNO	POP 4	37
787	TECNO	SPARK 7 PRO	75
788	TECNO	SPARK 7	75
789	TECNO	CAMON 17	77
790	VIVO	VIVO Nex3 5g	93
791	VIVO	VIVO Y52 5g	116
792	VIVO	VIVO Y76 5g	121
793	VIVO	VIVO Y19	63
794	VIVO	VIVO V23e 5g	182
795	VIVO	VIVO Y01	69

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DIRECTOR CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
796	VIVO	VIVO Y55 5g	127
797	VIVO	VIVO Y72 5g	128
798	VIVO	VIVO Y15s	82
799	VIVO	VIVO Y1	44
800	VIVO	VIVO Y21	108
801	VIVO	VIVO Y33	137
802	VIVO	VIVO V23 5G	283
803	VIVO	VIVO Y53	59
804	VIVO	VIVO iQOO Neo7 Racing	461
805	VIVO	VIVO iQOO Neo7	303
806	VIVO	VIVO iQOO Neo7 SE	234
807	VIVO	VIVO iQOO Neo6	276
808	VIVO	VIVO iQOO Z6 Pro	176
809	VIVO	VIVO iQOO Z6	133
810	VIVO	VIVO iQOO Z6 Lite	108
811	VIVO	VIVO S16 Pro	322
812	VIVO	VIVO S16	215
813	VIVO	VIVO iQOO 11	362
814	VIVO	VIVO iQOO 11 Pro	527
815	VIVO	VIVO iQOO 9 SE	226
816	VIVO	VIVO iQOO 9T	428
817	VIVO	VIVO iQOO 9	302
818	VIVO	VIVO iQOO 9 Pro	404
819	VIVO	VIVO iQOO 10 Pro	560
820	VIVO	VIVO V25	362
821	VIVO	VIVO V25 Pro	326
822	VIVO	VIVO Y16	148
823	VIVO	VIVO Y35	207
824	VIVO	VIVO Y35 5G	181
825	VIVO	VIVO Y22	147
826	VIVO	VIVO Y22S	171
827	VIVO	VIVO X90 Pro	527
828	VIVO	VIVO X90	395
829	VIVO	VIVO X80 Pro	494
830	VIVO	VIVO X80	441
831	VIVO	VIVO T1 Pro	176
832	VIVO	VIVO Y02	82
833	VIVO	VIVO X Fold	718
834	VIVO	VIVO X Fold Plus	836
835	VIVO	VIVO Y75	147
836	VIVO	VIVO Y75 5G	153
837	VIVO	VIVO Y77	155
838	VIVO	Y81	105
839	VIVO	Y91	115
840	VIVO	Y91 C	80
841	VIVO	Y95	148
842	VIVO	V15	212

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DIRECTORATE OF CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
843	VIVO	V15 PRO	276
844	VIVO	VIVO Y15	59
845	VIVO	VIVO S1(4GB)	62
846	VIVO	Y11(2GB)	60
847	VIVO	Y11(3GB)	61
848	VIVO	S1PRO	142
849	VIVO	Y91D	61
850	VIVO	Y30(4+64)	65
851	VIVO	Y30(4+128)	67
852	VIVO	V19	220
853	VIVO	Y51	137
854	VIVO	V20 SE	142
855	VIVO	V20	219
856	VIVO	Y20 S	101
857	VIVO	Y12S	71
858	VIVO	Y51S	137
859	VIVO	Y31	124
860	VIVO	X60 PRO	379
861	VIVO	Y1S	68
862	VIVO	V21	249
863	XIAOMI	REDMI 10	117
864	XIAOMI	XIAOMI 11T 8+128	270
865	XIAOMI	XIAOMI 11T 8+256	287
866	XIAOMI	XIAOMI 12 8+256	465
867	XIAOMI	XIAOMI 12 12+256	482
868	XIAOMI	XIAOMI 12 Pro 12+256	584
869	XIAOMI	XIAOMI Redmi Note 11 6GB+128GB	167
870	XIAOMI	XIAOMI POCO M4 Pro	130
871	XIAOMI	XIAOMI POCO M5	99
872	XIAOMI	XIAOMI Redmi 9i	48
873	XIAOMI	XIAOMI Redmi 9c	61
874	XIAOMI	XIAOMI Redmi Note 8 Pro	83
875	XIAOMI	XIAOMI 13 Pro 5G	708
876	XIAOMI	XIAOMI 13 5G	606
877	XIAOMI	XIAOMI Redmi Note 12 Discovery 5G	200
878	XIAOMI	XIAOMI Redmi Note 12 Pro+ 5G	214
879	XIAOMI	XIAOMI Redmi Note 12 Pro 5G	181
880	XIAOMI	XIAOMI Redmi Note 12 5G	122
881	XIAOMI	XIAOMI 12T Pro 5G	626
882	XIAOMI	XIAOMI 12T 5G	477
883	XIAOMI	XIAOMI Redmi Note 11R 5G	161
884	XIAOMI	XIAOMI Redmi A1+	72
885	XIAOMI	XIAOMI Civi 2	286
886	XIAOMI	XIAOMI Redmi 11 Prime	128
887	XIAOMI	XIAOMI Redmi 11 Prime 5G	128
888	XIAOMI	XIAOMI Redmi A1	99
889	XIAOMI	XIAOMI Poco M5s	151

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DIRECTOR CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
890	XIAOMI	XIAOMI Poco M4 5G	132
891	XIAOMI	XIAOMI Redmi K50 Ultra 5G	283
892	XIAOMI	XIAOMI Mix Fold 2 5G	886
893	XIAOMI	XIAOMI Redmi K50i 5G	145
894	XIAOMI	XIAOMI 12 Lite 5G	313
895	XIAOMI	XIAOMI 12S Ultra 5G 8GB+256GB	507
896	XIAOMI	XIAOMI 12S Ultra 5G 12GB+256GB	550
897	XIAOMI	XIAOMI 12S Ultra 5G 12GB+512GB	658
898	XIAOMI	XIAOMI 12S Pro 5G 8GB+128GB	474
899	XIAOMI	XIAOMI 12S Pro 5G 8GB+256GB	494
900	XIAOMI	XIAOMI 12S Pro 5G 12GB+256GB	494
901	XIAOMI	XIAOMI 12S Pro 5G 12GB+512GB	688
902	XIAOMI	XIAOMI 12S 5G 8GB+128GB	428
903	XIAOMI	XIAOMI 12S 5G 8GB+256GB	461
904	XIAOMI	XIAOMI 12S 5G 12GB+256GB	494
905	XIAOMI	XIAOMI 12S 5G 12GB+512GB	553
906	XIAOMI	XIAOMI Redmi Note 11T Pro+ 5G 8GB+128GB	205
907	XIAOMI	XIAOMI Redmi Note 11T Pro+ 5G 8GB+256GB	229
908	XIAOMI	XIAOMI Redmi Note 11T Pro+ 5G 8GB+512GB	264
909	XIAOMI	XIAOMI Redmi Note 11T Pro 5G 6GB+128GB	176
910	XIAOMI	XIAOMI Redmi Note 11T Pro 5G 8GB+128GB	191
911	XIAOMI	XIAOMI Redmi Note 11T Pro 5G 8GB+256GB	212
912	XIAOMI	XIAOMI Civi 1S 5G 8GB+128GB	204
913	XIAOMI	XIAOMI Civi 1S 5G 8GB+256GB	224
914	XIAOMI	XIAOMI Civi 1S 5G 12GB+256GB	247
915	XIAOMI	XIAOMI Black Shark 5 Pro 5G 8GB+256GB	393
916	XIAOMI	XIAOMI Black Shark 5 Pro 5G 12GB+256GB	442
917	XIAOMI	XIAOMI Black Shark 5 Pro 5G 16GB+512GB	503
918	XIAOMI	XIAOMI Black Shark 5 5G 8GB+128GB	268
919	XIAOMI	XIAOMI Black Shark 5 5G 8GB+256GB	305
920	XIAOMI	XIAOMI Black Shark 5 5G 12GB+256GB	349
921	XIAOMI	XIAOMI Redmi K50 Pro 5G 8GB+128GB	248
922	XIAOMI	XIAOMI Redmi K50 Pro 5G 8GB+256GB	265
923	XIAOMI	XIAOMI Redmi K50 Pro 5G 12GB+256GB	282
924	XIAOMI	XIAOMI Redmi K50 5G 8GB+128GB	193
925	XIAOMI	XIAOMI Redmi K50 5G 8GB+256GB	207
926	XIAOMI	XIAOMI Redmi K50 5G 12GB+256GB	219
927	XIAOMI	XIAOMI Redmi K50 5G 12GB+512GB	297
928	XIAOMI	XIAOMI Redmi K40S 5G 8GB+128GB	173
929	XIAOMI	XIAOMI Redmi K40S 5G 8GB+256GB	190
930	XIAOMI	XIAOMI Redmi K40S 5G 12GB+256GB	207
931	XIAOMI	XIAOMI 12 Pro 5G 8GB+128GB	358
932	XIAOMI	XIAOMI 12 Pro 5G 8GB+256GB	392
933	XIAOMI	XIAOMI 12 Pro 5G 12GB+256GB	585
934	XIAOMI	XIAOMI 12 5G 8GB+128GB	456
935	XIAOMI	XIAOMI 12 5G 12GB+256GB	504
936	XIAOMI	XIAOMI Redmi Note 11 Pro+ 5G 6GB+128GB	211

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(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
937	XIAOMI	XIAOMI Redmi Note 11 Pro+ 5G 8GB+128GB	222
938	XIAOMI	XIAOMI Redmi Note 11 Pro+ 5G 8GB+256GB	238
939	XIAOMI	XIAOMI Redmi Note 11 Pro 5G 6GB+128GB	157
940	XIAOMI	XIAOMI Redmi Note 11 Pro 5G 8GB+128GB	165
941	XIAOMI	XIAOMI Redmi Note 11 Pro 5G 8GB+256GB	194
942	XIAOMI	REDMI 5A HD	65
943	XIAOMI	REDMI 5 (2GB)	80
944	XIAOMI	REDMI 5 (3GB)	89
945	XIAOMI	REDMI S2 (3GB)	97
946	XIAOMI	REDMI S2 (4GB)	119
947	XIAOMI	REDMI 5 PLUS (3GB)	94
948	XIAOMI	REDMI NOTE 5 PRO (3GB)	108
949	XIAOMI	REDMI 5 PLUS (4GB)	122
950	XIAOMI	REDMI NOTE 5 PRO (4GB)	134
951	XIAOMI	REDMI NOTE 8 (4GB / 64GB)	82
952	XIAOMI	REDMI 9C 2+32	52
953	XIAOMI	REDMI 9C 3+64	61
954	XIAOMI	REDMI 9 3+32	70
955	XIAOMI	REDMI 9A 2+32	48
956	XIAOMI	REDMI 9 4+64	75
957	XIAOMI	POCO F2 PRO 8+256	327
958	XIAOMI	MI 10 8+256	483
959	XIAOMI	MI NOTE 10 LITE 8+128	193
960	XIAOMI	MI NOTE 10 LITE 6+128	186
961	XIAOMI	REDMI NOTE 9 PRO 6+128	136
962	XIAOMI	REDMI NOTE 9 4+128	100
963	XIAOMI	REDMI NOTE 9S 4+64	107
964	XIAOMI	REDMI NOTE 9S 6+128	119
965	XIAOMI	POCO X3 NFC 6+128	138
966	XIAOMI	MI10T	246
967	XIAOMI	POCO M3	89
968	XIAOMI	REDMI 8A	52
969	XIAOMI	POCO M3 4GB RAM 64GB ROM	84
970	XIAOMI	POCO M3 4GB RAM 128GB ROM	90
971	XIAOMI	REDMI 9T 4+128	91
972	XIAOMI	REDMI 9T 6+128	95
973	XIAOMI	REDMI NOTE 10 4+64	102
974	XIAOMI	REDMI NOTE 10 4+128	108
975	XIAOMI	REDMI NOTE 10 6+128	117
976	XIAOMI	REDMI NOTE 10 PRO 6+128GB	150
977	XIAOMI	REDMI NOTE 10 PRO 8+128GB	158
978	XIAOMI	POCO X3 PRO 6+128	148
979	XIAOMI	POCO X3 PRO 8+256	164
980	XIAOMI	MI 11 LITE 6+128	158
981	XIAOMI	POCO F3 8+256GB	238
982	XIAOMI	POCO F3 6+128GB	220
983	XIAOMI	REDMI NOTE 10 5G 4+128	124

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DIRECTOR CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
984	XIAOMI	REDMI NOTE 10 5G 6+128	128
985	XIAOMI	REDMI NOTE 10S 6+128	131
986	XIAOMI	REDMI NOTE 10S 8+128	139
987	XIAOMI	MI 11 8+256	454
988	XIAOMI	POCO M3 PRO 5G 4+64	118
989	XIAOMI	POCO X3 GT 8+256	220
990	XIAOMI	POCO X3 GT 8+128	204
991	XIAOMI	XIAOMI 11T PRO 8+256	347
992	XIAOMI	XIAOMI 11T PRO 12+256	364
993	XIAOMI	REDMI 9C 4+128	70
994	XIAOMI	XIAOMI 11T PRO 8+128	284
995	REALME	C2 2+32GB	62
996	REALME	C11 2+32GB	63
997	REALME	X3 12+256GB	239
998	REALME	C3 3+32GB	64
999	REALME	C12 3+32GB	66
1000	REALME	5I 4+64GB	65
1001	REALME	6 4+128GB	136
1002	REALME	6 8+128GB	136
1003	REALME	6PRO 8+128GB	232
1004	REALME	7PRO 8+128GB	222
1005	REALME	C17 6+128GB	71
1006	REALME	C15 4+64GB	70
1007	REALME	C15 3+64GB	68
1008	REALME	7I 8-128GB	140
1009	REALME	REALME NAZRO 30A(4+64)	75
1010	REALME	REALME C21 4+64	75
1011	REALME	REALME C25 4+128	116
1012	REALME	REALME 8PRO 8+128	148
1013	REALME	REALME 8 8+128GB	145
1014	ONEPLUS	ONEPLUS 6T	155
1015	ONEPLUS	ONEPLUS Nord 2T	235
1016	ONEPLUS	ONEPLUS NORD CE 2 Lite 5G	163
1017	ONEPLUS	ONEPLUS NORD CE 2 5G	211
1018	ONEPLUS	ONEPLUS 10T	428
1019	ONEPLUS	ONEPLUS 6	136
1020	ONEPLUS	ONEPLUS 10R	279
1021	ONEPLUS	ONEPLUS NORD N20 5G	204
1022	ONEPLUS	ONEPLUS NORD N20 SE	198
1023	ONEPLUS	ONEPLUS NORD N10 5G	129
1024	ONEPLUS	ONEPLUS 5T	96
1025	ONEPLUS	ONEPLUS 10 Pro	480
1026	ONEPLUS	ONEPLUS NORD N200 5G	113
1027	ONEPLUS	ONEPLUS NORD N300 5G	171
1028	ONEPLUS	ONEPLUS ACE Pro	380
1029	ONEPLUS	ONEPLUS ACE Racing	185
1030	ONEPLUS	ONEPLUS 10R 150W	279

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DIRECTORATE OF CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	BRAND	MODEL	Custom Value C&F in US $/Piece
1031	ONEPLUS	ONEPLUS 7T	270
1032	ONEPLUS	ONEPLUS 7T PRO	301
1033	ONEPLUS	ONEPLUS 8 PRO	393
1034	ONEPLUS	ONEPLUS 8	301
1035	ONEPLUS	ONEPLUS NORD	241
1036	ONEPLUS	ONEPLUS 8T	345
1037	ONEPLUS	ONEPLUS N100	84
1038	ONEPLUS	ONEPLUS N10	198
1039	ONEPLUS	ONEPLUS NORD CE	200
1040	ONEPLUS	ONEPLUS NORD 2	184
1041	ONEPLUS	ONEPLUS 9	341
1042	ONEPLUS	ONEPLUS 9 PRO	399
1043	HONOR	HONOR 9X	97
1044	HONOR	HONOR 9X LITE	62
1045	HONOR	HONOR 8A	60
1046	HONOR	HONOR 10I	69
1047	TCL	T1 LITE	120
1048	TCL	T1 PRO	217
1049	ALCATEL	ALCATEL A3X	68
1050	ALCATEL	ALCATEL A1S	50
1051	ALCATEL	ALCATEL 1SE	56
1052	ALCATEL	ALCATEL 1T 7 3G	35
1053	SEA SHARK	S112	3
1054	SEA SHARK	S700	3
1055	X TELL	X2 KING	3
1056	X TELL	X4 KING	3
1057	X TELL	Music ka badshah	4
1058	X TELL	Big power	4
1059	X TELL	Big Boss	4
1060	ZTE	ZTE nubia Red Magic 6s Pro	441
1061	ZTE	ZTE V30 VITA 4+64	74
1062	ZTE	ZTE V30 VITA 4+128	79
1063	ZTE	ZTE A52 4+64	75
1064	ZTE	ZTE A31+ 2+32	48
1065	ZTE	ZTE A33 2+32	53
1066	ZTE	ZTE A52 2+64	69
1067	ZTE	ZTE A51 2+64	59
1068	SHARP	SHARP AQUOS Wish	155
1069	SHARP	SHARP AQUOS zero6	207
1070	SHARP	SHARP Aquos V6	85
1071	SHARP	SHARP Aquos V6 Plus	110
1072	SHARP	SHARP Aquos R2	94
1073	SHARP	SHARP Aquos R3	162
1074	SHARP	SHARP Aquos R	29
1075	SHARP	SHARP Aquos R Compact	62
1076	SHARP	SHARP Aquos Sense3 Plus	113
1077	SHARP	SHARP AQUOS zero2	228

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DIRECTOR CUSTOMS VALUATION KARACHI

(1)	(2)	(3)	(4)
S/No.	**BRAND**	**MODEL**	**Custom Value C&F in US $/Piece**
1078	SHARP	SHARP Aquos Zero5G basic	158
1079	SHARP	SHARP Aquos C10	103

Note 1 : ***Used/refurbished mobile phones imported by bonafide passengers shall also be assessed on the customs values given in Annexure-I as allowance for their depreciation is also incorporated in the above-tabulated values.***

Note 2 : ***For assessment of brands and models which are imported in commercial quantity but are not included in the enclosed annexure, the clearence Collectorates are advised to assess those under Section 81 of Customs Act, 1969 and then forward a reference to this Directorate for final determination of values thereof.***

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Valuation Officer
Customs Valuation, Karachi

Quratulain Ramay
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