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

**DETERMINATION OF CUSTOMS VALUES OF CAR SPAEKERS, HORN,
LOUD SPEAKERS AND WALL MOUNTED/CEILING/COLUMN SPEAKERS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.**

(VALUATION RULING NO 174/2023)

No.Misc/06/2013-VII/122-

Dated: 31 -01-2023

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

2. **Background of the valuation issue:** Earlier, customs values of the subject goods were determined and notified vide Valuation Ruling No.1343/2018 dated 20-11-2018. The Valuation Ruling is more than 4 years old and prices of the said goods have considerably changed in the international market. Therefore, an exercise has been undertaken by the Directorate to determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 01-12-2022 and 19-12-2022, however, no one appeared.

4. **Analysis / Exercise done to determine Customs values:** Ninety (90) days' clearance data has 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) read with Section 25 (9) of the Customs Act, 1969.

5. **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 Car Speakers, Horn, Loud Speakers and Wall Mounted/Ceiling/Column Speakers. On the basis of available data / information collected and exercise conducted, the values of subject goods have been determined under Sub-Section (7), read with sub-Section (9) of Section 25 of the Customs Act, 1969.

6. Customs values of Car Speakers, Horn, Loud Speakers and Wall Mounted/Ceiling/Column Speakers: *hereinafter specified* shall be assessed to duty / taxes at following Customs Values:

S. No.	Description of Goods	PCT Code	PCT Code for WeBOC	Origin	Customs Values US\$/Per Set
(1)	(2)	(3)	(4)	(5)	(6)
1	Car Speaker 6 inch	8518.2200	8518.2200.1000	China	7.03
2	Car Speaker 6.5 inch	8518.2200	8518.2200.1010	China	10.40
3	Car Speaker 6x9 inch	8518.2200	8518.2200.1020	China	14.52
4	Car Speaker 7x10	8518.2200	8518.2200.1030	China	19.74
5	Speaker/Woofer 3 inch	8518.2990	8518.2990.1000	China	3.20
6	Loud Speaker 3 inch	8518.2990	8518.2990.1010	China	1.08
7	Speaker/Woofer 4 inch	8518.2990	8518.2990.1020	China	3.60
8	Loud Speaker 4 inch	8518.2990	8518.2990.1030	China	2.19
9	Speaker/Woofer 5 inch	8518.2990	8518.2990.1040	China	6.39
10	Loud Speaker 5 inch	8518.2990	8518.2990.1050	China	2.31
11	Speaker/Woofer 6.5 inch	8518.2990	8518.2990.1060	China	8.54
12	Loud Speaker 6.5 inch	8518.2990	8518.2990.1070	China	3.52
13	Speaker/Woofer 8 inch	8518.2990	8518.2990.1080	China	12.60
14	Loud Speaker 8 inch	8518.2990	8518.2990.1090	China	5.40
15	Speaker/Woofer 10 inch	8518.2990	8518.2990.1200	China	18.60
16	Loud Speaker 10 inch	8518.2990	8518.2990.1210	China	6.40
17	Speaker/Woofer 12 inch	8518.2990	8518.2990.1220	China	25.00
18	Loud Speaker 12 inch	8518.2990	8518.2990.1230	China	9.60
19	Speaker/Woofer 15 inch	8518.2990	8518.2990.1240	China	55.00
20	Loud Speaker 15 inch	8518.2990	8518.2990.1250	China	36.30
21	Horn Speaker 6" / 6K	8518.2990	8518.2990.1260	China	10.90
22	Horn Speaker 7" / 7K	8518.2990	8518.2990.1270	China	11.21
23	Horn Speaker 8" / 8K	8518.2990	8518.2990.1280	China	14.40
24	Horn Speaker 6x11" / 116K	8518.2990	8518.2990.1290	China	16.87
25	Horn Speaker Plastic 7x9"	8518.2990	8518.2990.1300	China	18.00
26	Horn Speaker Plastic 8x11"	8518.2990	8518.2990.1310	China	25.76
27	TV Speaker (All Types)	8518.2990	8518.2990.1320	China	1.20
28	Ceiling Speaker 4"	8518.2100	8518.2100.1330	China	12.00
29	Ceiling Speaker 5"	8518.2100	8518.2100.1340	China	17.00
30	Ceiling Speaker 6"	8518.2100	8518.2100.1350	China	21.74
31	Ceiling Speaker 6.5"	8518.2100	8518.2100.1360	China	24.00
32	Wall Mounted Speaker 4" or 5"	8518.2100	8518.2100.1370	China	29.53
33	Column Speaker 4" or 5" (Aluminum/Metal/Plastic)	8508.1190 8508.1990	8518.2100.1380	China	24.56



	Body)				
34	The above mentioned Values are applicable on Audionic/ Extreme/ Amazing/ Perfect/ F&D/ Lunar/ Pasaris and other low end brands.				
35	The above mentioned Values are not applicable on International brands like Sony/ Samsung,/ Toshiba/ Bosch/ Philips/ Creative/ Logitech/ Sharp/ LG/ Mercury/ Yamaha/ Pioneer/ Bose/ Sonashi/ Merlin/ Boston Acoustic/ Beats and other similar brands.				
36	Speakers with different specifications/origins may be assessed under section 25 of the Customs Act, 1969. Alternatively, Collectorate may provisionally assess the goods and forward the GDs to this Directorate for advice.				

7. 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. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, 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 its issuance, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling, for the given description of goods, are applied by the concerned assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in this ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

11. This Ruling supersedes *Valuation Ruling No. 1343/2018 dated 20-11-2018*.


(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 General, Transit Trade, Custom House Karachi
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 15) The Director, Transit Trade, Custom House, Karachi.
- 16) The Director, Directorate of Customs Valuation, Lahore /Quetta/Peshawar.
- 17) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs &WEBOC database system.
- 18) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 19) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta &Peshawar.
- 20) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 21) The Webmaster, Federal Board of Revenue, Islamabad.
- 22) Guard File.