



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, SAPT / Enforcement / JIAP), Karachi/ Hyderabad/ Gawadar/ Khuzdar, Quetta, Lahore (Appraisement (East & West) /Enforcement/ AIIA, Appraisement), Faisalabad (Appraisement), Sambrial (Sialkot)/ Enforcement, Multan/ Sargodha, Islamabad/ Gilgit-Baltistan/ (Appraisement/Enforcement), Peshawar/Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

**DETERMINATION OF CUSTOMS VALUES OF LED TELEVISION SETS
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

(VALUATION RULING NO. 1796/2023)

No.Misc/07/2009-VII- Part-III 1765

Dated: 04-08-2023

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


2. **Background of the valuation issue:** Earlier, the Customs values of LED Television Sets were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1089/2017 dated 17-03-2017. As this Valuation Ruling was more than six years old, therefore, an exercise was undertaken by this Directorate to determine the customs value of Led Television Sets.



3. **Stakeholders' participation in determination of Customs values:** Meetings were held on **26-06-2023** and **10-07-2023** pertaining to the valuation of subject goods in the chamber of Director Valuation, Karachi.

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 absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) & (6) ibid were examined for applicability to determine Customs values of subject goods. The data provided some reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities and variation in declaration. 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 Markets were visited to observe the actual prices of LED Television Sets. In addition, pricing for LED Television Sets were obtained from the official websites of well-known brands. On the basis of exercise conducted, the values of LED Television Sets have been determined under sub-section (7) of Section 25 of the Customs Act, 1969.


5. **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.
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. 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.
7. **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-section (4) of Section 25A of the Customs Act, 1969.
8. **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.
9. 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 assessing officers / officials concerned 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 as defined under IPO, 2020 or any other certifications required thereon.
10. This ruling supersedes *Valuation Ruling No. 1089/2017 dated 17-03-2017*.


(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 Association, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.


						Annexture - A				
<div></div> <div>GOVERNMENT OF PAKISTAN DIRECTORTE GENERAL OF CUSTOMS VALUATION CUSTOM HOUSE, KARACHI</div>										
LED TV in CBU condition										
Annex to Valuation Ruling No. 1796 Dated: 4 -08-2023										
S.No.	Description	Inches	Origins	H.S.Code	PCT Proposed for WeBOC	Customs Value US\$/Pc				
						Sony	Samsung	LG	Panasonic	Low End Brands
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	(8)	(10)	(11)
1	LED TV	32	All Origins	8528.7211	8528.7211.1000	167	156	152	136	87
2	LED TV Smart			8528.7211	8528.7211.1100	178	166	162	145	92
3	LED TV HD Smart			8528.7211	8528.7211.1200	184	172	167	150	96
4	LED TV UHD/3D			8528.7211	8528.7211.1300	242	226	221	198	126
5	LED TV	40		8528.7211	8528.7211.1400	254	237	231	207	132
6	LED TV Smart			8528.7211	8528.7211.1500	270	253	246	221	141
7	LED TV HD Smart			8528.7211	8528.7211.1600	284	265	259	232	148
8	LED TV UHD/3D 4K Smart			8528.7211	8528.7211.1700	302	282	276	247	157
9	LED TV Smart	42		8528.7211	8528.7211.1800	267	250	244	218	139
10	LED TV HD Smart			8528.7211	8528.7211.1900	292	273	266	239	152
11	LED TV UHD/3D 4K Smart			8528.7211	8528.7211.2000	420	393	383	343	218
12	LED TV	43		8528.7211	8528.7211.2100	296	276	270	241	154
13	LED TV HD Smart			8528.7211	8528.7211.2200	342	320	312	279	178
14	LED TV UHD/3D 4K Smart			8528.7211	8528.7211.2300	520	511	499	446	284
15	LED TV QLED 4K Smart			8528.7211	8528.7211.2400	560	523	511	457	291
16	LED TV	48		8528.7211	8528.7211.2500	418	390	381	341	217
17	LED TV HD Smart			8528.7211	8528.7211.2600	443	414	404	361	230
18	LED TV UHD/3D 4K Smart			8528.7211	8528.7211.2700	580	542	529	473	302
19	LED TV QLED 4K Smart			8528.7211	8528.7211.2800	715	668	652	584	372
20	LED TV Smart	49		8528.7211	8528.7211.2900	423	395	385	345	220
21	LED TV HD Smart			8528.7211	8528.7211.3000	436	407	397	356	227
22	LED TV UHD 4K Smart			8528.7211	8528.7211.3100	459	429	419	375	239
23	LED TV SUHD/3D/4K Smart			8528.7211	8528.7211.3200	590	551	538	482	307
24	LED TV UHD 4K Curved Smart	50		8528.7211	8528.7211.3300	600	561	547	490	312
25	LED TV SUHD 4K Curved Smart			8528.7211	8528.7211.3400	650	607	593	531	338
26	LED TV QLED 4K Smart			8528.7211	8528.7211.3500	820	766	748	669	426
27	LED TV Smart			8528.7211	8528.7211.3600	496	464	452	405	258
28	LED TV HD Smart	55		8528.7211	8528.7211.3700	518	484	472	423	269
29	LED TV UHD 4K Smart			8528.7211	8528.7211.3800	559	523	510	457	291
30	LED TV SUHD/3D/4K Smart			8528.7211	8528.7211.3900	585	546	533	477	304
31	LED TV UHD 4K Curved Smart			8528.7211	8528.7211.4000	593	554	541	484	308
32	LED TV SUHD 4K Curved Smart	60		8528.7211	8528.7211.4100	605	565	551	493	314
33	LED TV QLED 4K Smart			8528.7211	8528.7211.4200	915	855	834	747	476
34	LED TV Smart			8528.7211	8528.7211.4300	543	507	495	443	282
35	LED TV HD Smart			8528.7211	8528.7211.4400	574	537	523	469	298
36	LED TV HD CURVE Smart	65		8528.7211	8528.7211.4500	668	624	609	545	347
37	LED TV UHD 4K Smart			8528.7211	8528.7211.4600	790	776	757	678	432
38	LED TV UHD 4K Curved Smart			8528.7211	8528.7211.4700	820	766	748	669	426
39	LED TV SUHD 4K Curved Smart			8528.7211	8528.7211.4800	852	796	777	695	443
40	LED TV QLED/OLED 4K Smart	75		8528.7211	8528.7211.4900	1295	1210	1181	1057	673
41	LED TV QLED/OLED 8K Smart			8528.7211	8528.7211.5000	1390	1299	1267	1135	723
42	LED TV Smart			8528.7211	8528.7211.5100	793	741	723	648	412
43	LED TV HD Smart			8528.7211	8528.7211.5200	877	819	799	716	456
44	LED TV UHD 4K Smart	75		8528.7211	8528.7211.5300	1002	936	914	818	521
45	LED TV UHD 4K Curved Smart			8528.7211	8528.7211.5400	1119	1046	1020	913	582
46	LED TV SUHD 4K Curved Smart			8528.7211	8528.7211.5500	1350	1262	1231	1102	702
47	LED TV QLED/OLED 4K Smart			8528.7211	8528.7211.5600	1597	1493	1456	1304	830
48	LED TV QLED/OLED 8K Smart	75		8528.7211	8528.7211.5700	1810	1692	1650	1477	941
49	LED TV Smart			8528.7211	8528.7211.5800	935	874	853	763	486
50	LED TV HD Smart			8528.7211	8528.7211.5900	1119	1046	1020	913	582
51	LED TV UHD 4K Smart			8528.7211	8528.7211.6000	1476	1468	1432	1282	817
52	LED TV SUHD Smart	75		8528.7211	8528.7211.6100	1490	1472	1436	1286	819
53	LED TV UHD 4K Curved Smart			8528.7211	8528.7211.6200	1511	1496	1460	1307	832
54	LED TV SUHD 4K Curved Smart			8528.7211	8528.7211.6300	1750	1636	1596	1428	910
55	LED TV QLED/OLED 4K Smart			8528.7211	8528.7211.6400	1900	1776	1732	1551	988
56	LED TV QLED/OLED 8K Smart	75		8528.7211	8528.7211.6500	2850	2664	2599	2326	1482
57	LED TV Smart			8528.7211	8528.7211.6600	1511	1412	1378	1234	786
58	LED TV HD Smart			8528.7211	8528.7211.6700	1814	1695	1654	1480	943
59	LED TV UHD 4K Smart			8528.7211	8528.7211.6800	2340	2178	2125	1902	1212
60	LED TV SUHD/3D/4K Smart	75		8528.7211	8528.7211.6900	3270	3251	3172	2839	1809
61	LED TV UHD 4K Curved Smart			8528.7211	8528.7211.7000	3290	3225	3147	2817	1794
62	LED TV SUHD 4K Curved Smart			8528.7211	8528.7211.7100	3315	3250	3171	2839	1808
63	LED TV QLED/OLED 4K Smart			8528.7211	8528.7211.7200	3420	3353	3271	2929	1865
64	LED TV QLED/OLED 8K Smart			8528.7211	8528.7211.7300	4650	4559	4448	3982	2536

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Customs Valuation Karachi

S.No.	Description	Inches	Origins	H.S.Code	PCT Proposed for WeBOC	Customs Value US\$/Pc				
						Sony	Samsung	LG	Panasonic	Low End Brands
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	(8)	(10)	(11)
65	LED TV Smart	78		8528.7211	8528.7211.7400	1695	1584	1546	1384	881
66	LED TV HD Smart			8528.7211	8528.7211.7500	2121	1982	1934	1731	1103
67	LED TV UHD 4K Smart			8528.7211	8528.7211.7600	2422	2263	2208	1977	1259
68	LED TV SUHD/3D/4K Smart			8528.7211	8528.7211.7700	3383	3284	3204	2869	1827
69	LED TV UHD 4K Curved Smart			8528.7211	8528.7211.7800	3401	3302	3221	2884	1837
70	LED TV SUHD 4K Curved Smart			8528.7211	8528.7211.7900	3429	3329	3248	2908	1852
71	LED TV QLED/OLED 4K Smart			8528.7211	8528.7211.8000	3538	3435	3351	3000	1911
72	LED TV QLED/OLED 8K Smart			8528.7211	8528.7211.8100	5546	5384	5253	4703	2995
73	LED TV Smart	79		8528.7211	8528.7211.8200	2422	2263	2208	1977	1259
74	LED TV HD Smart			8528.7211	8528.7211.8300	2722	2544	2482	2222	1415
75	LED TV UHD 4K Smart			8528.7211	8528.7211.8400	3010	2922	2851	2552	1626
76	LED TV SUHD/3D/4K Smart			8528.7211	8528.7211.8500	3395	3296	3216	2879	1834
77	LED TV UHD 4K Curved Smart			8528.7211	8528.7211.8600	3450	3350	3268	2926	1863
78	LED TV SUHD 4K Curved Smart			8528.7211	8528.7211.8700	3480	3379	3296	2951	1880
79	LED TV QLED/OLED 4K Smart			8528.7211	8528.7211.8800	3645	3539	3453	3091	1969
80	LED TV QLED/OLED 8K Smart			8528.7211	8528.7211.8900	5670	5505	5371	4808	3062
81	LED TV Smart	85		8528.7211	8528.7211.9000	3023	2825	2756	2467	1572
82	LED TV HD Smart			8528.7211	8528.7211.9100	3323	3106	3030	2713	1728
83	LED TV UHD 4K Smart			8528.7211	8528.7211.9200	4542	4245	4142	3708	2362
84	LED TV SUHD/3D/4K Smart			8528.7211	8528.7211.9300	4843	4604	4492	4021	2561
85	LED TV UHD 4K Curved Smart			8528.7211	8528.7211.9400	5144	4807	4690	4199	2674
86	LED TV SUHD 4K Curved Smart			8528.7211	8528.7211.9500	5620	5252	5124	4587	2922
87	LED TV QLED/OLED 4K Smart			8528.7211	8528.7211.9600	5950	5561	5425	4857	3094
88	LED TV QLED/OLED 8K Smart			8528.7211	8528.7211.9700	8000	7477	7294	6530	4159


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