

**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**CUSTOM HOUSE, KARACHI**  
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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 COMPUTER/MULTIMEDIA, TROLLEY SPEAKERS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**  
**(VALUATION RULING NO. 1816/2023)**

No. Misc/06/2013-VII / 1948

Dated: 17-10-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Computer/Multimedia and Trolley Speakers are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Computer/Multimedia and Trolley Speakers were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1502/2020 dated 11.12.2020. The Valuation Ruling is almost three years old and the values of subject goods in the international markets are showing varying trends. Therefore, keeping in view the above facts, an exercise was undertaken by the Directorate General of Customs Valuation to determine the Customs Values of subject goods in terms of Section 25-A of Customs Act, 1969.
3. **Stakeholders' participation in determination of Customs values:** A meeting was convened on 16.02.2023, which was attended by relevant stakeholders of Computer/Multimedia and Trolley Speakers. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting.
4. **Analysis / Exercise done to determine Customs values:** Ninety (90) days' clearance data was 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 absence of additional information under sub-section (2) of Section 25 of the Customs Act, 1969 required 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 markets were checked to observe the actual prices of Computer/Multimedia and Trolley Speakers. On the basis of available data / information collected and exercise conducted, the values of subject goods have been determined under sub-Section (7) of Section 25 of the Customs Act, 1969.

6. **Customs values of Computer/Multimedia and Trolley Speakers:** Computer/Multimedia and Trolley Speakers, hereinafter specified, in **Annex-A (Table-A, Table-B and Table-C)** shall be assessed to duty / taxes at Customs values mentioned therein.

7. **Validity of this Valuation Ruling:** 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, 7<sup>th</sup> 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. 1502/2020 dated 11.12.2020.**



**(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.



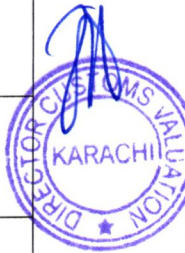
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 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.

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Annex-I to Valuation Ruling No. 1816 /2023 Dated: 17-10-2023

**Table-A  
Computer/Multimedia Speakers Upto 8"  
(Low End Brand)**

S NO.	Description	HS Code	Proposed PCT for WeBOC	Origin	Customs Values US\$/Set
1	Computer/Multimedia Mini USB Speakers 2.0 (2 pcs)	8518.2100 8518.2200 8518.2990	8518.2100.1000 8518.2200.1000 8518.2990.1000	All Origins	1.50
2	Computer/Multimedia Mini AC Power Speakers 2.0 (2 pcs)		8518.2100.1010 8518.2200.1010 8518.2990.1010	All Origins	3.00
3	Computer/Multimedia Mini AC Power Speakers 2.0 with options (2 pcs)		8518.2100.1020 8518.2200.1020 8518.2990.1020	All Origins	3.20
4	Computer/Multimedia Mini AC Power Speakers 1.0 with options (1 pcs)		8518.2100.1030 8518.2200.1030 8518.2990.1030	All Origins	2.00
5	Mini Mobile Speaker with options below 4" (1 pc only)		8518.2100.1040 8518.2200.1040 8518.2990.1040	All Origins	1.25
6	Computer/Multimedia Speaker 2.1 without options		8518.2100.1050 8518.2200.1050 8518.2990.1050	All Origins	10.00
7	Computer/Multimedia Speaker 2.1 with options		8518.2100.1060 8518.2200.1060 8518.2990.1060	All Origins	11.00
8	Computer/Multimedia Speaker 3.1 without options		8518.2100.1070 8518.2200.1070 8518.2990.1070	All Origins	15.00
9	Computer/Multimedia Speaker 3.1 with All options		8518.2100.1080 8518.2200.1080 8518.2990.1080	All Origins	16.00
10	Computer/Multimedia Speaker 4.1 without options		8518.2100.1090 8518.2200.1090 8518.2990.1090	All Origins	17.00



**ABDUL JABBAR**  
Appraising/Valuation Officer  
Directorate of Customs  
Valuation, Karachi

**AZKA ZAFAR RANA**  
Deputy Director  
Directorate General of Customs  
Valuation Custom House, Karachi

**Muhammad Nauman Tashfeen**  
Additional Director (HQ)  
Customs Valuation Karachi

11	Computer/Multimedia Speaker 4.1 with all options	8518.2100.1100 8518.2200.1100 8518.2990.1100	All Origins	18.00
12	Computer/Multimedia Speaker 5.1 without options	8518.2100.1110 8518.2200.1110 8518.2990.1110	All Origins	22.00
13	Computer/Multimedia Speaker 5.1 with all options	8518.2100.1120 8518.2200.1120 8518.2990.1120	All Origins	24.00
14	Computer/Multimedia Speaker 6.1 without options	8518.2100.1130 8518.2200.1130 8518.2990.1130	All Origins	24.00
15	Computer/Multimedia Speaker 6.1 with all options	8518.2100.1140 8518.2200.1140 8518.2990.1140	All Origins	26.00
16	Computer/Multimedia Speaker 7.1 without options	8518.2100.1150 8518.2200.1150 8518.2990.1150	All Origins	27.00
17	Computer/Multimedia Speaker 7.1 with all options	8518.2100.1160 8518.2200.1160 8518.2990.1160	All Origins	29.00

**Table-B**

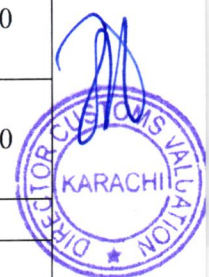
**Trolley Speakers 1.0 (With All Options) (Low End Brands)**

S NO.	Description	HS Code	Proposed PCT for WeBOC	Origin	Customs Values US\$/PC
1	Trolley Speaker 1.0 (1 pc only) with single speaker (6-7")	8518.2100 8518.2200 8518.2990	8518.2100.1170 8518.2200.1170 8518.2990.1170	All Origins	9.0
2	Trolley Speaker 1.0 (1 pc only) with single speaker (7.1-8")		8518.2100.1180 8518.2200.1180 8518.2990.1180	All Origins	11.0
3	Trolley Speaker 1.0 (1 pc only) with single speaker (8.1-10")		8518.2100.1190 8518.2200.1190 8518.2990.1190	All Origins	12.0
4	Trolley Speaker 1.0 (1 pc only) with single speaker (10.1-12")		8518.2100.1200 8518.2200.1200 8518.2990.1200	All Origins	13.0
5	Trolley Speaker 1.0 (1 pc only) with single speaker (12.1-15")		8518.2100.1210 8518.2200.1210 8518.2990.1210	All Origins	15.0

**ABDUL SABBAR**  
General Valuation Officer  
Directorate of Customs  
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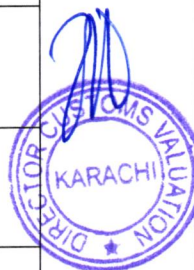
**AZKA ZAFAR RANA**  
Deputy Director  
Directorate General of Customs  
Valuation Custom House, Karachi

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Additional Director (HQ)  
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6	Trolley Speaker 1.0 (1 pc only) with single speaker (15.1-18")	8518.2100.1220 8518.2200.1220 8518.2990.1220	All Origins	17.0
7	Trolley Speaker 1.0 (1 pc only) with single speaker (18" and above)	8518.2100.1230 8518.2200.1230 8518.2990.1230	All Origins	20.0
8	Trolley Speaker 1.0 (1 pc only) with Two speaker (8-10")	8518.2100.1240 8518.2200.1240 8518.2990.1240	All Origins	19.0
9	Trolley Speaker 1.0 (1 pc only) with Two speaker (10.1-12")	8518.2100.1250 8518.2200.1250 8518.2990.1250	All Origins	22.0
10	Trolley Speaker 1.0 (1 pc only) with Two speaker (12.1-15")	8518.2100.1260 8518.2200.1260 8518.2990.1260	All Origins	26.0
11	Trolley Speaker 1.0 (1 pc only) with Two speaker (15.1-18")	8518.2100.1270 8518.2200.1270 8518.2990.1270	All Origins	34.0
12	Trolley Speaker 1.0 (1 pc only) with Two speaker (18" and above)	8518.2100.1280 8518.2200.1280 8518.2990.1280	All Origins	39.0
13	Trolley Speaker 1.0 (1 pc only) with Three speaker (8-10")	8518.2100.1290 8518.2200.1290 8518.2990.1290	All Origins	22.0
14	Trolley Speaker 1.0 (1 pc only) with Three speaker (10.1-12")	8518.2100.1300 8518.2200.1300 8518.2990.1300	All Origins	32.0
15	Trolley Speaker 1.0 (1 pc only) with Three speaker (12.1-15")	8518.2100.1310 8518.2200.1310 8518.2990.1310	All Origins	38.0
16	Trolley Speaker 1.0 (1 pc only) with Three speaker (15.1-18")	8518.2100.1320 8518.2200.1320 8518.2990.1320	All Origins	45.0
17	Trolley Speaker 1.0 (1 pc only) with Three speaker (18" and above)	8518.2100.1330 8518.2200.1330 8518.2990.1330	All Origins	52.0

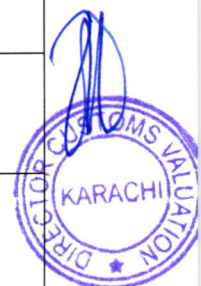


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Table-C Multimedia Tower Speakers (Low End Brands)					
S NO.	Description	HS Code	Proposed PCT for WeBOC	Origin	Customs Values US\$/Set
1	Multimedia Tower Speaker 1.0 (1 pc only) 1 woofer (8.1"-10") +1 Speaker + 1 tweeter (with all options) Assorted shape/type	8518.2100 8518.2200 8518.2990	8518.2100.1190 8518.2200.1190 8518.2990.1190	All Origins	20.0
2	Multimedia Tower Speaker 1.0 (1 pc only) 1 woofer (10.1"-12") +1 Speaker + 1 tweeter (with all options) Assorted shape/type		8518.2100.1200 8518.2200.1200 8518.2990.1200	All Origins	25.0
3	Multimedia Tower Speaker 1.0 (1 pc only) 1 woofer (12.1"-15") +1 Speaker + 1 tweeter (with all options) Assorted shape/type		8518.2100.1210 8518.2200.1210 8518.2990.1210	All Origins	30.0
4	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (6"-8") + 2 tweeters (with all options) Assorted shape/type		8518.2100.1220 8518.2200.1220 8518.2990.1220	All Origins	22.0
5	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (8.1"-10") + 2 tweeters (with all options) Assorted shape/type		8518.2100.1230 8518.2200.1230 8518.2990.1230	All Origins	25.0
6	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (10.1"-12") + 2 tweeters (with all options) Assorted shape/type		8518.2100.1240 8518.2200.1240 8518.2990.1240	All Origins	32.0
7	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (12.1" or above) + 2 tweeters (with all options) Assorted shape/type		8518.2100.1250 8518.2200.1250 8518.2990.1250	All Origins	38.0
8	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (6"-8") +2 Speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1260 8518.2200.1260 8518.2990.1260	All Origins	26.0
9	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (8.1"-10") +2 Speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1270 8518.2200.1270 8518.2990.1270	All Origins	32.0



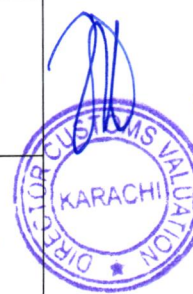
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10	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (10.1"-12") +2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1280 8518.2200.1280 8518.2990.1280	All Origins	40.0
11	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (12.1" or above) +2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1290 8518.2200.1290 8518.2990.1290	All Origins	46.0
12	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (6"-8") +4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1300 8518.2200.1300 8518.2990.1300	All Origins	32.0
13	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (8.1"-10") +4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1310 8518.2200.1310 8518.2990.1310	All Origins	40.0
14	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (10.1-12") +4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1320 8518.2200.1320 8518.2990.1320	All Origins	45.0
15	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (12.1" or above) +4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1330 8518.2200.1330 8518.2990.1330	All Origins	50.0
16	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (6"-8") + 2 tweeters (with all options) Assorted shape/type	8518.2100.1340 8518.2200.1340 8518.2990.1340	All Origins	33.0
17	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (8.1"-10") + 2 tweeters (with all options) Assorted shape/type	8518.2100.1350 8518.2200.1350 8518.2990.1350	All Origins	42.0
18	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (10.1-12") + 2 tweeters (with all options) Assorted shape/type	8518.2100.1360 8518.2200.1360 8518.2990.1360	All Origins	51.0
19	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (12.1" or above) + 2 tweeters (with all options) Assorted shape/type	8518.2100.1370 8518.2200.1370 8518.2990.1370	All Origins	60.0
20	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (6"-8") + 2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1380 8518.2200.1380 8518.2990.1390	All Origins	41.0



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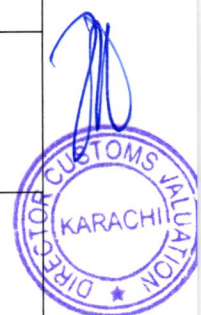
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Additional Director (HQ)  
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21	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (8.1"-10") + 2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1400 8518.2200.1400 8518.2990.1400	All Origins	52.0
22	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (10.1-12") + 2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1410 8518.2200.1410 8518.2990.1410	All Origins	62.0
23	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (12.1" or above) + 2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1420 8518.2200.1420 8518.2990.1420	All Origins	69.0
24	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (6"-8") + 4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1430 8518.2200.1430 8518.2990.1430	All Origins	50.0
25	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (8.1"-10") + 4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1440 8518.2200.1440 8518.2990.1440	All Origins	61.0
26	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (10.1-12") + 4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1450 8518.2200.1450 8518.2990.1450	All Origins	71.0
27	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (12.1" or above) + 4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1460 8518.2200.1460 8518.2990.1460	All Origins	80.0
28	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (6"-8") + 6 tweeters (with all options) Assorted shape/type	8518.2100.1470 8518.2200.1470 8518.2990.1470	All Origins	60.0
29	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (8.1"-10") + 6 tweeters (with all options) Assorted shape/type	8518.2100.1480 8518.2200.1480 8518.2990.1480	All Origins	65.0
30	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (10.1-12") + 6 tweeters (with all options) Assorted shape/type	8518.2100.1490 8518.2200.1490 8518.2990.1490	All Origins	71.0
31	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (12.1" or above) + 6 tweeters (with all options) Assorted shape/type	8518.2100.1500 8518.2200.1500 8518.2990.1500	All Origins	88.0

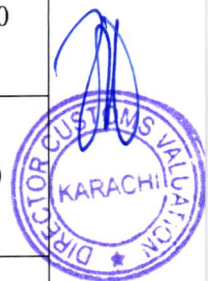


  
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**Muhammad Nauman Tashfeen**  
Additional Director (HQ)  
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32	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (6"-8") + 2 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1510 8518.2200.1510 8518.2990.1510	All Origins	71.0
33	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (8.1"-10") + 2 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1520 8518.2200.1520 8518.2990.1520	All Origins	81.0
34	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (10.1-12") + 2 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1530 8518.2200.1530 8518.2990.1530	All Origins	91.0
35	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (12.1" or above) + 2 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1540 8518.2200.1540 8518.2990.1540	All Origins	104.0
36	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (6"-8") + 4 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1550 8518.2200.1550 8518.2990.1550	All Origins	93.0
37	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (8.1"-10") + 4 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1560 8518.2200.1560 8518.2990.1560	All Origins	127.0
38	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (10.1-12") + 4 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1570 8518.2200.1570 8518.2990.1570	All Origins	135.0
39	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (12.1" or above) + 4 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1580 8518.2200.1580 8518.2990.1580	All Origins	146.0



The above-mentioned values are not applicable to International brands like Sony/Samsung/Toshiba/Bosch/Philips/Creative/Logitech/Sharp/L.G/Mercury/Yamaha/Pioneer/Bose/Sonashi/Merlin/ Boston/Acoustic/Beats and other similar brands.

The above-mentioned values are applicable only to Low End Brands.

Speakers with different specifications may be assessed under identical goods method or similar goods method as laid down in Section 25 (5) & (6) respectively of the Customs Act, 1969.

  
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