

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

DETERMINATION OF CUSTOMS VALUES OF OLD AND USED COMPUTER SYSTEMS, LAPTOPS, PRINTERS AND ITS AUXILIARIES & ACCESSORIES OF ALL ORIGINS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

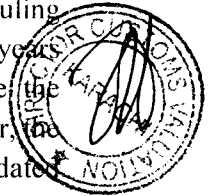
(VALUATION RULING NO. 1848 /2024)

No. V.Khi/13/used/25A/VII/88

Dated: 30 -01-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Old and Used Computer Systems, Laptops, Printers and its Auxiliaries & Accessories of all origins are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Old and Used Computer Systems, Laptops, Printers and its Auxiliaries & Accessories of all origins were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1519/2021 dated 01-03-2023. As the previous Valuation Ruling was more than two years old, therefore, an exercise has been undertaken by this Directorate to re-determine the Customs values afresh in line with values prevalent in the international market. Moreover, the Directorate of Customs Valuation, Karachi, received FTO's Recommendation dated 27.11.2023 in Complaint No. 6122/KHI/CUST/2023 whereby the Honorable FTO had directed the Directorate of Customs Valuation, Karachi to re-determine Customs value of subject goods in terms of section 25A of the Customs Act, 1969.



3. **Analysis / Exercise done to determine Customs Values:** In this regard, meetings dated 22-11-2022, 05-12-2022 and 30-08-2023 have been held in the Directorate of Customs Valuation, Karachi. 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.

4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, are duly considered 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 goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. However, it was found that the same could not

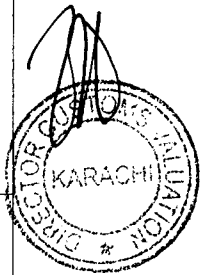
be solely relied upon due to absence of demonstrable evidences of quantities and qualities. Information available was, hence, found incomplete. Subsequently, similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs values of subject goods. The import data of Old and Used Computer Systems, Laptops, Printers and its Auxiliaries & Accessories of all origins for the last 90 days was examined. However, Declared Values (DV) of both identical and similar goods showed consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted but could only yield results to some extent because of variations in market prices. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same also could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of Old and Used Computer Systems, Laptops, Printers and its Auxiliaries & Accessories. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7), and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Customs Act, 1969 may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

5. Old and Used Computer Systems, Laptops, Printers and its Auxiliaries & Accessories of All Origins: hereinafter specified, shall be assessed to duty / taxes at the Customs values as per following Table:

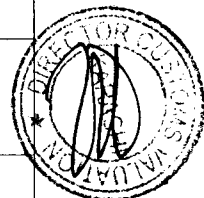
S.No.	Description of Goods	Specification	PCT Code	Proposed PCT for WeBOC	Customs Values C&F in US\$
(1)	(2)	(3)	(4)	(5)	(6)
1	Laptop- Complete (Used)	Core 2 Duo	8471.3010	8471.3010.1000	56/- per piece
2		Core i3		8471.3010.1100	85/- per piece
3		Core i5		8471.3010.1200	119/- per piece
4		Core i7		8471.3010.1300	142/- per piece
5		Core i9		8471.3010.1400	250/- per piece
6	Central Processing Unit- (CPU) Complete (Used)	P-4 / Core 2 Duo	8471.3020	8471.3020.1000	22/- per piece
7		Core i3		8471.3020.1100	38/- per piece
8		Core i5		8471.3020.1200	47/- per piece
9		Core i7		8471.3020.1300	57/- per piece
10		Core i9		8471.3020.1400	90/- per piece
11	LCD/ LED Monitor (Used)	All Sizes	8528.5200	8528.5200.1000	1.70/- per inch



12	Random Access Memory (RAM) (Used)	All Types	8471.3090	8471.3090.1000	3.5/- per piece
13	CD / DVD ROM Drive and Writer (Used)	All Types	8471.7040 8471.7050 8471.8010	8471.7040.1000 8471.7050.1000 8471.8010.1000	2/- per piece
14	Computer Key Board/ Mouse and wireless Key Board and Mouse (Used)	All Types	8471.6010 8471.6020	8471.6010.1000 8471.6020.1000	65% of Value of VR No. 1759/2023 dated 04-04-2023 for said item or any other VR issued later
15	Hard Disk / Drive (Used)	All Types	8471.7020	8471.7020.1000	65% of Value of VR No. 1763/2023 dated 11-04-2023 for said item or any other VR issued later
16	Computer / Multimedia Speaker (Used)	All Types	8518.2100 8518.2200 8518.2990	8518.2100.1000 8518.2200.1000 8518.2990.1000	65% of Value of VR No. 1816/2023 dated 17-10-2023 for said item or any other VR issued later
17	Computer USB Cable / VGA Cable / Computer Power Cable (Used)	All Types	8544.4210 8544.4990 8544.7000	8544.4210.1000 8544.4990.1000 8544.7000.1000	65% of Value of VR No. 1783/2023 dated 26-05-2023 for said item or any other VR issued later
18	Scanner (Used)	All Types	8471.6030	8471.6030.1000	22/- per piece
19	Printer (Dot Matrix) (Used)	All Types	8443.3210	8443.3210.1000	21/- per piece
20	Printer (Ink Jet) (Used)	All Types	8443.3220 8443.3100	8443.3220.1000 8443.3100.1000	31/- per piece
21	Printer (Laser Jet) (Used)	All Types	8443.3230 8443.3100	8443.3230.1000 8443.3100.1100	38/- per piece
22	Printer (Multifunction- All in One) (Used)	All Types	8443.3100	8443.3100.1200	66/- per piece
23	Computer Server (Used)	All Types	8471.5000	8471.5000.1000	300/- per piece



24	Uninterrupted Power Supply (UPS)- (Used)	All Types	8504.4010	8504.4010.1000	65% of Value of VR No. 1780/2023 dated 23-05-2023 for said item or any other VR issued later
25	Networking Equipment (Used)	All Types	8517.6970 8517.6990	8517.6970.1000 8517.6990.1000	65% of Value of VR No. 1481/2020 dated 02-11-2020 for said item or any other VR issued later
26	Laptop Battery (Used)	All Types	8507.3000 8507.5000 8507.6000 8507.8000	8507.3000.1000 8507.5000.1000 8507.6000.1000 8507.8000.1000	5.5/- per piece
27	Laptop Battery Charger (Used)	All Types	8504.4020	8504.4020.1000	2.5/- per piece



Note-1: If Complete Personal Computers (Used) are imported, the value shall be comprising of CPU plus LCD / LED monitor plus Key Board and Mouse

Note-2: If Personal Computers/ Laptops (Used) are imported without hard disk, **US\$3.00/pc** shall be deducted from the value given above

Note-3: For the item at Sr. No. 20, 21 & 22, the customs value to be assessed is given in their respective columns but, in case the weight is above 24 KG (in case of Sr. No. 20 & 21) and above 40 KG (in case of Sr. No. 22) per piece, the said item will be assessed on the criteria of US\$ 1.65/Kg

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.

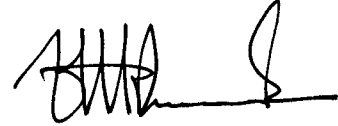
7. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

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 this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table of this Ruling. PCT Codes are mentioned for illustrative purposes so that Valuation Ruling values are made

accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certifications 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 Ruling supersedes Valuation Ruling No.1519/2021 dated 01-03-2021.*



(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.