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**DETERMINATION OF CUSTOMS VALUES OF MOBILE PHONE ACCESSORIES
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 1887 /2024)

No. Misc/20/2016-VII/566

Dated: 31 -05-2024

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

2. **Background of the valuation issue:** Earlier, the Customs values of Mobile phone Accessories were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1874/2024 dated 08-04-2024. This Valuation Ruling was challenged under Section 25D before Director General, Customs Valuation, Karachi who passed Order in Revision No. 25/2024 dated 23-05-2024. Operative para of the same is reproduced as under:

“In view of the foregoing, the contention of the petitioners regarding the review of the categories holds merit. I hereby order the respondent department to re-visit the Values fixed under the impugned Ruling preferably within three weeks and issue the Valuation Ruling afresh after affording the opportunity of hearing to the stakeholders. The impugned Valuation Ruling shall hold field till issuance of the new Valuation Ruling.”



Therefore, an exercise was initiated by the Directorate of Customs Valuation, Karachi to re-determine the Customs values of the subject goods in terms of Section 25A of the Act, 1969.

3. **Analysis / Exercise done to determine Customs Values:** In this regard, a meeting dated 31-05-2024 was held in the Directorate of Customs Valuation, Karachi. Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Market inquiry was 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.

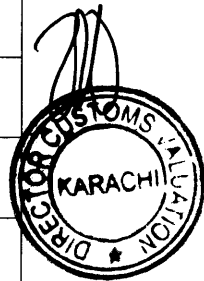
4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, are duly considered in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs 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 Mobile Phone Accessories 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 Mobile Phone 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.

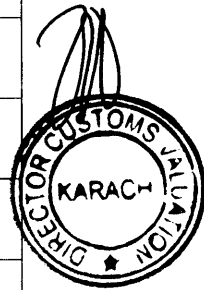
5. **Customs Values of Mobile Phone Accessories:** hereinafter specified, shall be assessed to duty / taxes at the Customs values as per following Table:

TABLE-A

S/ No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Customs Values C&F in US\$ Per Piece		
				(5)	(6)	(7)
(1)	(2)	(3)	(4)	A	B	C
1	Mobile Charger with smart Jack 15 Watts	8504.4020	8504.4020.1000	7.23	2.98	1.06
2	Mobile Charger with smart Jack 15.1-20.0 Watts			14.03	4.68	2.08
3	Mobile Charger with smart Jack 20.1-25.0 Watts			19.13	5.53	3.83
4	Mobile Charger with smart Jack 25.1-35.0 Watts			26.27	10.95	6.38
5	Mobile Charger with smart Jack 35.1-45.0 Watts			32.73	13.14	8.93
6	Mobile Charger with smart Jack 45.1-55.0 Watts			39.53	15.73	13.18
7	Mobile Charger with smart Jack 55.1-65.0 Watts			46.33	18.28	15.73
8	Mobile Charger with smart Jack 65.1-75.0 Watts			53.13	20.83	18.28
9	Mobile Charger with smart Jack 75.1-85.0 Watts			59.93	23.38	20.83



10	Mobile Charger with smart Jack 85.1-95.0 Watts			66.73	25.93	23.38
11	Mobile Charger with smart Jack 95.1-105.0 Watts			73.53	28.48	26.28
12	Mobile Charger with smart Jack 105.1-115.0 Watts			80.33	31.03	28.48
13	Mobile Charger with smart Jack 115.1-125.0 Watts			87.13	33.58	31.76
14	Wireless Charger Pad/Stand	8504.4020	8504.4020.1100	25.50	6.59	6.55
15	Car Charger Single Slot	8504.4020	8504.4020.1200	5.40	5.23	2.13
16	Car Charger Multi Slot/ Smart Jack			10.80	9.61	4.17
17	Power Bank 10000 mAh	8507.8000	8507.8000.1000	80.75	7.86	6.44
18	Power Bank 20000 mAh			93.50	11.48	10.19
19	Power Bank 30000 mAh			102.0	14.03	14.37
20	Wireless Power Bank			24.65	18.83	14.54
21	Mobile Cover/ Pouch/ Case (Plastic/Artificial Leather)	8529.9090	8529.9090.1000	38.25	8.80	1.19
22	Mobile Cover/ Pouch/ Case (Pure Leather)			46.75	10.84	4.85
23	Mobile Phone Hands Free with smart jack	8518.3000	8518.3000.1000	5.74	3.39	1.16
24	Mobile Phone Hands Free with smart jack(Air Buds/ Air Pods/ Air Dots), (Neck/Hung/Sport)			68.17	60.86	17.09
25	Bluetooth Hands Free			17.0	10.80	5.74
26	Wireless Head Phones			25.50	13.18	9.86
27	Built in Mobile Battery with Strip	8507.8000	8507.8000.1100	11.48	8.76	6.79
28	Mobile Data/Charging Cable	8544.4990	8544.4990.1000	17.85 /Kg	13.26 /Kg	10.20 /Kg
29	Card Reader (Single Slot)	8523.8090	8523.8090.1000	1.70	1.28	0.98
30	Card Reader (Multi Slot)			2.54	1.96	1.70
31	OTG Connector	8529.9090	8529.9090.1100	2.15	1.66	1.28
32	USB Charging Station/ Dock	8504.4020	8504.4020.1300	25.84	19.89	15.30



Note 1: Column A of Table A covers brands like: Apple etc

Note 2: Column B of Table A covers brands like: Samsung, Sony, LG, Motorola, Huawei, Nokia, Beats, Bose, Bosch, Toshiba, Canon, Yamaha, Pioneer & U-Green, Anker, Logitech etc

Note 3: Column C of Table A covers brands like: Baseus, Belkin, Morphie, Native Union, OtterBox, Soche, Ubio, Tech21, Elevation Lab, Decoded, Incase, Lander, Moment, Walden, Popsockets, Riversong, Joyroom, etc.

TABLE-B

S/ No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Customs Values C&F in US\$ Per Piece
(1)	(2)	(3)	(4)	(5)
1	Mobile Charger with smart Jack with Wire Up to 1A	8504.4020	8504.4020.1400	0.73
2	Mobile Charger with smart Jack with Wire Up to 2A			1.45
3	Mobile Charger with smart Jack with Wire Up to 3A			2.12
4	Mobile Charger with smart Jack with Wire Up to 4A			2.22
5	Mobile Charger Multi Slot without Wire Up to 2A			0.47
6	Mobile Charger Multi Slot without Wire Up to 3A			1.04
7	Mobile Charger Multi Slot without Wire Up to 4A			1.31
8	Wireless Charger Pad/Stand	8504.4020	8504.4020.1500	4.89
9	Car Charger Smart Jack (Single Slot)	8504.4020	8504.4020.1600	1.79
10	Car Charger Multi Slot/ Smart Jack			2.25
11	Built in Mobile Battery with Strip	8507.8000	8507.8000.1200	2.12
12	Power Bank up to 2600 mAh	8507.8000	8507.8000.1300	2.93
13	Power Bank up to 5000 mAh			3.38
14	Power Bank up to 10000 mAh			4.73
15	Power Bank up to 20000 mAh			6.30
16	Power Bank up to 30000 mAh			6.57
17	Wireless Power Bank			9.00
18	Selfie Stick Without Remote	8529.9090	8529.9090.1200	3.10



19	Selfie Stick With Remote			3.18
20	Mobile Cover/ Pouch/ Case (Pure Leather)			5.14
21	Mobile Cover/ Pouch/ Case (PVC/Plastic/Artificial Leather)	8529.9090	8529.9090.1300	1.26
22	Glass Protector	7007.1190	7007.1190.1000	6.91/Kg
23	Mobile Phone Hands Free/ Ear Phone with smart jack			1.43
24	Wireless Ear Buds/ Air Pods/ Ear Dots/ Neck/ Hang/ Sport	8518.3000	8518.3000.1100	5.63
25	Bluetooth Hands Free			4.54
26	Wire Head Phone			6.49
27	Wireless Head Phones			7.53
28	Mobile Data/Charging Cable	8544.4990	8544.4990.1100	10.05/Kg
29	Card Reader (Single Slot)			1.02
30	Card Reader (Multi Slot)	8523.8090	8523.8090.1100	1.80

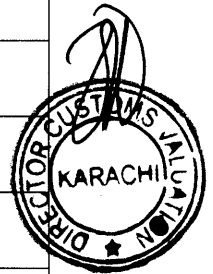
Note : Table B covers brands like: Oppo, Vivo, OnePlus, Mi, Redmi, Realme, Infinix, etc.



TABLE-C

S/ No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Customs Values C&F in US\$ Per Piece
(1)	(2)	(3)	(4)	(5)
1	Bar Clip Car Universal Charger DC			0.15
2	Bar Charger Desktop			0.23
3	Mobile Charger with Micro Jack			0.21
4	Mobile Charger with smart Jack (Type "C" & Lightning) with Wire Up to 1A, 2A, 3A and 4A	8504.4020	8504.4020.1700	0.39
5	Mobile Charger Single Slot/ Multi Slot without Wire Up to 2A, 3A and 4A			0.41
6	Wireless Charger Pad/Stand	8504.4020	8504.4020.1800	1.26
7	Car Charger with Micro Jack	8504.4020	8504.4020.1900	0.16
8	Car Charger Smart Jack			0.28

	(Single Slot) (Type C/ Lightning)			
9	Car Charger Multi Slot/ Smart Jack (Type C/ Lightning)			0.33
10	Mobile Battery Bar Phone (Li- on/Lithium)	8507.8000	8507.8000.1400	0.12
11	Built in Mobile Battery with Strip	8507.8000	8507.8000.1500	0.68
12	Power Bank up to 2600 mAh	8507.8000	8507.8000.1600	0.71
13	Power Bank up to 5000 mAh			0.95
14	Power Bank up to 10000 mAh			1.45
15	Power Bank up to 20000 mAh			1.56
16	Power Bank up to 30000 mAh			1.75
17	Wireless Power Bank			3.00
18	Selfie Stick Without Remote	8529.9090	8529.9090.1300	0.88
19	Selfie Stick With Remote			1.23
20	Mobile Cover/ Pouch/ Case (Pure Leather)	8529.9090	8529.9090.1400	1.10
21	Mobile Cover/ Pouch/ Case (Artificial Leather)			0.25
22	Mobile Cover/ Pouch/ Case (PVC/Plastic)			0.10
23	Glass Protector	7007.1190	7007.1190.1100	3.20
24	Mobile Phone Hands Free/ Ear Phone with smart jack	8518.3000	8518.3000.1200	0.21
25	Mobile Hands Free/ Earphones with pin/			0.12
26	Wireless Ear Buds/ Air Pods/ Ear Dots/ Neck/ Hang/ Sport			0.56
27	Bluetooth Hands Free			0.38
28	Wire Head Phone			0.79
29	Wireless Head Phones			1.01
30	Mobile Data/Charging Cable	8544.4990	8544.4990.1200	3.33
31	Card Reader (Single Slot)	8523.8090	8523.8090.1200	0.13
32	Card Reader (Multi Slot)			0.25



33	OTG Connector	8529.9090	8529.9090.1500	0.05
34	USB Charging Station/ Dock/ Extension	8504.4020	8504.4020.2000	0.76
Note : Table C covers only unbranded/ Low end Chinese Brands				

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.1874/2024 dated 08-04-2024.***



(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, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (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.