



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan/ Exports (Karachi/PQ)/ Director Transit (Karachi)

Determination of Customs Values of CCTV Cameras Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1113 / 2017)

No. Misc/18 /2010-VII

838

Dated: March 24, 2017

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

2. **Background of the valuation issue:** Customs values of CCTV Cameras were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.621/2013, dated 19-12-2013. The Valuation Ruling required revision in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs values of CCTV Cameras.

3 **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 15-02-2017. Importers had been requested to furnish the following documents before or during the course of meeting:

- Invoices of imports during last three months showing factual value.
- Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. No documents were submitted in this Directorate General on or before the said scheduled meeting. It was, however, pointed out that there were complaints of misdeclaration in description in the form of clearance under the name of mini cameras. It was also pointed out that there was no significant difference in prices on account of it, rather price variation depended more on changes in technology.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Solar Charge Controllers. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs. Identical / similar goods value methods provided in Section 25 (5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied upon due to wide variation in declared values of subject goods. Online values of subject goods were also obtained. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. For the purpose,



different markets were surveyed repeatedly. Consequently, the Customs values of Solar Charge Controllers have been determined under Section 25(7) of the Customs Act, 1969.

6. **Customs values for CCTV Cameras:** CCTV Cameras, as *specified herein*, shall be assessed to duty/ taxes at the Customs values given as under:-

S. No	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value C&F US\$/Pc		
					Category-A	Category-B	Category-C
CCTV (Analog/HDCVI) Cameras							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	CCTV Cameras without Accessories	8525.8010	8525.8010.1000	China/ Hong Kong	10	8	4
2			8525.8010.1100	USA/Europe & Japan	24	20	12
3			8525.8010.1200	Other origins	20	12	6
CCTV IP Cameras							
4	CCTV Cameras without Accessories	8525.8010	8525.8010.1300	China/ Hong Kong	12	10	6
5			8525.8010.1400	USA/Europe & Japan	30	25	14
6			8525.8010.1500	Other origins	22	14	8
CCTV PTZ Cameras							
7	CCTV Cameras without Accessories	8525.8010	8525.8010.1600	China/ Hong Kong	40	30	25
8			8525.8010.1700	USA/Europe & Japan	55	45	35
9			8525.8010.1800	Other origins	45	35	28
DVR/NVR							
10	DVR/NVR 4-8 Channels	8525.8010	8525.8010.1900	China/ Hong Kong	15	12	8
11			8525.8010.2000	USA/Europe & Japan	25	18	12
12			8525.8010.2100	Other origins	20	15	10
13	DVR/NVR 16-32 Channels	8525.8010	8525.8010.2200	China/ Hong Kong	20	16	12
14			8525.8010.2300	USA/Europe & Japan	30	25	18
15			8525.8010.2400	Other origins	25	20	15
16	DVR/NVR 64-128 Channels	8525.8010	8525.8010.2500	China/ Hong Kong	35	20	15
17			8525.8010.2600	USA/Europe & Japan	45	35	25
18			8525.8010.2700	Other origins	40	25	22
13	Category-A: Anix, Sony, Panasonic, Sharp, Bosch, Proline UK, Polycom, Canon, Peco, Acti, Samsung, Tyco						
14	Category-B: CP Plus, Uni View, ZKT, Y Tech, Ever focus, Apple com, vision, Scout, Huawei, true Vision, TNT, Honeywell						
15	Category-C: Dahua, HIK Vision, Fenghe						
16	CCTV Systems with different specifications 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 General for suitable advice.						



7. In cases where declared/transaction 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 officer shall take into account the element of air freight while assessing the goods.

8. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

9. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, 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 this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in this Valuation Ruling. HS 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 certification 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.

11. *This ruling supersedes Valuation Ruling No.171/2009, dated 28-10-2009.*


(Dr. Wasif Ali Memon)
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting Valuation Ruling No. 621/2013 dated 19-12-2013
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.