

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 355

No. Misc/10/2011-VI

Dated 18-07-2011

Note:

- i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.
- ii) Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

The Collectors of Customs, Model Customs Collectorates, Appraisement/ PaCCS/ Port Muhammad Bin Qasim/ Preventive), Karachi/ Lahore/Sambrial (Sialkot)/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject : Determination of Customs Value of Multimedia Projectors, Projector Screen & Microphones under Section 25A of the Customs Act, 1969.



In order to determine fair customs value of Multimedia Projectors this office had initiated an exercise for the determination of customs value and meeting with stakeholders was fixed on 7.5.2011. However, meanwhile findings/recommendations of the Honorable F.T.O. in Complaint No.29/ISD/CUS (06)/214/2011, dated 16.04.2011, filed by M/s. Nasco Traders, Islamabad, were also received on 01.06.2011, through Board. The Honourable F.T.O; vide para 05 and recommendation 7 (i) of the said order had directed to "put in place appropriate steps to determine correct assessable value as per law in consultation with all stakeholders..." and "to examine the data presented by the Complainant with a view to address both under valuation and inconsistencies in valuation of imported equipment". After receipt of Honorable F.T.O. order, all the stakeholders including the complainant, M/s. Nasco Traders, Islamabad, as well as field Collectorates were invited to participate in the ongoing exercise along with suggestions on the subject. Accordingly meeting on the issue was fixed on 11.06.2011, which was further adjourned to 18.06.2011. Meanwhile, the entire field Collectorates were requested vide letter dated 15.06.2011, to release the consignments of Multimedia Projectors, Projector Screen & Microphones provisionally under Section 81 of the Customs Act, 1969, after 50% loading.

2. However, none from the side of importers, not even the complainant, appeared on 18.06.2011, though written reply from the complainant, reiterating the same arguments

as made previously, was received. The representative of field Collectorates of MCC (PaCCS), Karachi, MCC (Appraisement), Karachi, Lahore & Peshawar, did appear on 18.06.2011, and provided input summarized hereunder, MCC, Hyderabad, Multan and Air Freight Unit, Islamabad, has submitted their report as nil. MCC Lahore (AFU), forwarded the prices of Multimedia-Projectors of China origin which were assessed @ US\$175/pc, MCC (Appraisement) in their reply mentioned list of China origin Multimedia Projectors and Microphone indicating the declared/assessed value thereof, while proposing to determined customs value after market enquiry to arrive at fair assessable value, since the value depended on brand, size, number of functions and origins of the products. MCC (PaCCS), Karachi, has forwarded prices of Epson brand business Projectors of China origin ranging from US\$477/unit to US\$583/unit. MCC (Preventive) Air Freight Unit, Karachi, has also submitted assessed values statement of Multimedia Projectors (ranging from US\$70/pc to US\$2587/pc) and Microphones (from US\$1.20/pc to US\$6/pc) of Chinese origin.

3. On request of this Directorate the complainant Mr. Nasser Ahmed appeared on 04.07.2011, assisted by the representative of M/s. General Traders (Pvt) Ltd, Karachi. The issue was discussed in detail as per Honorable F.T.O. findings/recommendations. The import data as well as verbal submission made by the complainant, representative of M/s. General Traders (Pvt) Ltd, Karachi, and the field Collectorates were examined. Analysis of the import data of relevant period revealed to be suffering from legal infirmities due to incomplete description of the goods, variable declared value of identical and similar goods, and hence found inapplicable for value determination in terms of section 25(1),(5) & (6) of the Customs Act, 1969. Accordingly, local market enquiry was conducted and based on the same, the following customs values have been determined under work back method, as envisaged under Section 25(7), read with Section 25A of the Customs Act, 1969:

S.No.	Description of goods	H.S.Code	Origin	Customs Value
(1)	(2)	(3)	(4)	(5)
1	MULTIMEDIA PROJECTOR LCD/DLP i) BRIGHTNESS 2000-2600 ANSI ii) BRIGHTNESS 3000-3500 ANSI iii) BRIGHTNESS 4000-4500 ANSI iv) BRIGHTNESS 5000-6000 ANSI v) BRIGHTNESS above 6000 ANSI	8528.6110	CHINA	i) US\$300.00/UNIT ii) US\$501.00/UNIT iii) US\$899.00/UNIT iv) US\$2504.00/UNIT v) US\$4213.00/UNIT
2	PROJECTION SCREEN ELCEPIC MOTORIZED MATTE WHITE (MW) i) 16X12FT (240") ii) 13X10FT (200") iii) 12X9FT (180") iv) 7X5FT (100") v) 8X6FT (120") vi) 10X8FT (150")	9010.6000	CHINA	i) US\$577.00/UNIT ii) US\$255.00/UNIT iii) US\$197.00/UNIT iv) US\$64.00/UNIT v) US\$81.00/UNIT vi) US\$123.00/UNIT
3	PROJECTION SCREEN/ TRIPOD SCREEN MATTE WHITE (MW) i) 7X5FT (100") ii) 8X6FT (120")	9010.6000	CHINA	i) US\$35.00/UNIT ii) US\$43.00/UNIT

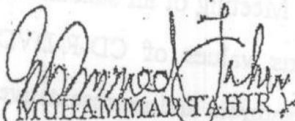


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4	PROJECTION SCREEN WALL MANUAL SCREEN MATTE WHITE (MW): i) 10X8FT (150") ii) 8X6FT (120") iii) 7X5FT (100")	9010.6000	CHINA	i) US\$58.00/UNIT ii) US\$34.00/UNIT iii) US\$24.00/UNIT
5	POWER AMPLIFIER i) 60 WATTS ii) 120 WATTS iii) 240 WATTS	8518.5000	CHINA	i) US\$45.00/UNIT ii) US\$50.00/UNIT iii) US\$72.00/UNIT
6	UHF WIRELESS MICROPHONE	8525.5040	CHINA	US\$78.00/UNIT
7	DYNAMIC MICROPHONE	8518.1090	CHINA	US\$10.00/UNIT
8	SOUND EQUIPMENT i) CONFERENCE CHAIRMAN UNIT ii) CONFERENCE DELEGATE UNIT iii) CONFERENCE SYSTEM CONTROLLER	8518.1090	CHINA	i) US\$41.00/UNIT ii) US\$36.00/UNIT iii) US\$83.00/UNIT

Note: The above values are for China origin only, for imports from other origins, 10% landing shall be added to the above determined values.

6. Aforesaid values have been determined under Section 25A of the Customs Act, 1969. All the Clearance Collectors are advised to assess the goods as per the above Customs Values. However, if the declared / invoice value is higher than the values determined above, the same may be accepted in terms of Section 25 of the Customs Act, 1969.


 (MUHAMMAD TAHIR)
 DIRECTOR

Distribution

1. S.O. to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (Hqs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.
10. Chairman (Valuation Committee), KCC&I, Aikwan-e-Tijarat Road, Karachi.
11. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
12. Pakistan Electronics Manufacturers Association, Room No.406, 4th floor, Progressive Plaza, Beaumont Road, Karachi.
13. Guard File.