



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) / Multan / Islamabad / Sambrial(Sialkot) / Faisalabad / Hyderabad / Quetta/ Peshawar/ Gawadar/ Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUE OF HEAD PHONE / EAR PHONE / HANDS
FREE FOR MOBILE UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.610 / 2013)

No.Misc/20/2013-VII

Dated: November 22, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the customs value of Head Phone / Ear Phone / Hands Free for Mobile is determined as follows:-

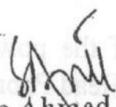
1. **Description of the valuation issue:** It was brought to the notice of Directorate General of Customs Valuation that Head Phone / Ear Phone / Hands Free for Mobile were being imported at under invoiced values causing loss of revenue to Government exchequer. Therefore, an exercise to determine the customs value of the subject goods under Section 25-A of the Customs Act, 1969 was initiated.
2. **Method adopted to determine customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because requisite information was not available as per law. Identical / similar goods value methods provided in Sub-Section (5) & (6) of Section 25 ibid were also not found applicable for determination of the customs values due to unreliable and variable values. Consequently, findings of market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 were adopted to determine custom values for Head Phone / Ear Phone / Hands Free for Mobile.

Stakeholders' participation in determination of customs values: Meetings were convened with stakeholders on 03-10-2013 and 11.11.2013. However, no one attended the meetings. Accordingly, results of market enquiry were utilized in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969 to determine the customs values of the goods in question.

4. **Customs Values for Head Phone / Ear Phone / Hands Free for Mobile:** Head Phone / Ear Phone / Hands Free for Mobile *hereinafter specified*, shall be assessed to duty / taxes on the customs values mentioned against them in the Table below :-

Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Value (C&F)
(1)	(2)	(3)	(4)	(5)
Head Phone / Ear Phone / Hands Free for Mobile	8518.3000	8518.3000.1000	China	US\$ 0.30/Per Pc

5. In cases where declared / transaction values are higher than the customs value 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 differential between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of Valuation Ruling:** The value 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.
7. **Review of the value determined vide this Valuation Ruling:** A review 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, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling are applied by the concerned staff without fail.


 (Suraiya Ahmed Butt)
 Director

Copy to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/20/2013-VII

Dated: 25-02-2014

The Collectors of Customs, Model Customs Collectorate, Appraisement (East/West)/ Port Qasim/ Preventive), Karachi/ Lahore (Appraisement/Preventive)/ Sambrial (Sialkot)/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar/Gwadar/Gilgit-Baltistan.

CORRIGENDUM

A review application was filed before Director General Customs Valuation against Customs values of Head Phone/Ear Phone/Hand Free for Mobile, determined vide Valuation Ruling No.610/2013 dated 22-11-2013. It was directed by the competent authority to revise the values according to the physical attributes of items namely Head Phone, Hand Free and Earphone separately to obviate chances of misdeclaration and injustice to any importer / applicant. Accordingly an exercise was conducted under Section 25A of the Customs Act, 1969 and accordingly the following amendments are made in Valuation Ruling No.610/2013, dated 22-11-2013. The Table therein is substituted as under :-

S.No.	Description of goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Pc
(1)	(2)	(3)	(4)	(5)	(6)
01.	Head Phone with mic (Unknown brands)	8518.3000	8518.3000.1000	China	2.00
02.	Head Phone without mic (Unknown brands)	8518.3000	8518.3000.1100	China	1.50
03.	Hand Free for Mobile (Known brands)	8518.3000	8518.3000.1200	China	0.23
04.	Hand Free for Mobile (Unknown brands)	8518.3000	8518.3000.1300	China	0.10
05.	Ear Phone (Known brands)	8518.3000	8518.3000.1400	China	0.30
06.	Ear Phone (Unknown brands)	8518.3000	8518.3000.1500	China	0.15

567

(Suraiya Ahmed Butt)
Director