



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/ Port Qasim) .

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

(VALUATION RULING NO. ¹²⁵³ / 2018)

C.No.Misc/49/2017-VII

Dated: January 29, 2018

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

2. **Description of the Valuation Issue:** The customs values of cameras were determined vide Valuation Ruling No.1096/2017 dated 20.03.2017. Being aggrieved with values determined in the aforementioned valuation ruling, the importers filed revision petition before the Director General Customs Valuation under section 25D of the Customs Act 1969 and took the plea that prices mentioned therein are very high and not feasible for them to import cameras legally and run business on these values in the market. The Director General (Valuation), Karachi vide Order in Revision No.384/2017 dated 19.09.2017 remanded back the case to re-determine customs values of cameras after comprehensive exercise on various brands of cameras. Therefore, an exercise was conducted to determine the customs values of cameras under Section 25A of the Customs Act, 1969.

3. **Stakeholder's Participation in Determination of Customs Values:** The stakeholders' meeting was scheduled on 18.10.2017. All participants were requested to submit the following documents:

- 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 three months supporting the contentions of the importers.

4. The meeting was attended by stakeholders and officials from field formations. During the meeting, the importers opined that there are many types of camera i.e. Instant Cameras, Analogue Cameras and Still Cameras and the values of these types of cameras vary due to size of lenses attached with them which are also of different Makes and Models. The major imports are of household cameras which are commonly imported and used by public. The values as enumerated in the impugned valuation ruling are very high as compared to the international prices of these cameras, therefore, these may be rationalized / reduced so that they can compete and trade through legal channels. They also contended that camera is a slow moving item and department should consider this aspect while applying deductions on



this account. The representatives of the clearance collectorates contended that professional cameras have been mentioned in the existing ruling but other cameras commonly imported are not available in the ruling and requested to include such cameras in the ruling for uniformity and transparency's sake.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed sequentially. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available as per law. Identical / similar goods value methods provided in Sub-Section (5) & (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations in the declarations the same could not be relied upon exclusively. Thereafter, market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. Online values were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. The importers had been requested to submit requisite documents but in spite of lapse of considerable time, the record / documents were not submitted which could help in determination of customs values. Resultantly repeated market surveys were conducted so that cameras of different specifications could be covered in the ruling. Consequently, the Customs values of cameras have been determined under Section 25(7) of the Customs Act, 1969.

6. **Customs Values of Cameras of all origins *hereinafter specified*,** shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below:

S. No.	Description of Goods	PCT	Proposed PCT For WEOC	Customs Values (C&F) US\$/Pc
(1)	(2)	(3)	(4)	(5)
1	Sony brand camera W-800	8525.8040	8525.8040.1000	40
2	Sony brand camera W-830	8525.8040	8525.8040.1100	50
3	Sony brand camera DSC QX-30	8525.8040	8525.8040.1200	60
4	Sony brand camera DSC-QX10	8525.8040	8525.8040.1300	85
5	Sony brand camera DSC-WX50	8525.8040	8525.8040.1400	60
6	Sony brand camera DSC-WX60	8525.8040	8525.8040.1500	60
7	Sony brand camera DSC-RX100-II	8525.8040	8525.8040.1600	100
8	Sony brand camera DSC-RX100-III	8525.8040	8525.8040.1700	105
9	Sony brand camera DSC-RX10-II	8525.8040	8525.8040.1800	210
10	Sony brand camera DSC-RX1	8525.8040	8525.8040.1900	710

11	Sony brand camera DSC-RX1R	8525.8040	8525.8040.2000	710
12	Sony brand camera DSC-RX1R-II	8525.8040	8525.8040.2100	715
13	Nikon brand camera A-100	8525.8040	8525.8040.2200	42
14	Nikon brand camera Collpix L27	8525.8040	8525.8040.2300	37
15	Nikon brand camera Collpix AW130	8525.8040	8525.8040.2400	70
16	Nikon brand camera Collpix L330	8525.8040	8525.8040.2500	45
17	Nikon brand camera L320	8525.8040	8525.8040.2600	46
18	Nikon brand camera L30	8525.8040	8525.8040.2700	35
19	Nikon Brand Camera D5500	8525.8040	8525.8040.2800	105
20	Nikon D700kit 18.105mm	8525.8040	8525.8040.2900	250
21	Nikon 5300 18.140mm	8525.8040	8525.8040.3000	240
22	Fuji Film brand camera XQ2 X Series	8525.8040	8525.8040.3100	85
23	Fuji Film brand camera XP80 XP	8525.8040	8525.8040.3200	75
24	Fuji Film brand camera S 9900 W	8525.8040	8525.8040.3300	75
25	Fuji Film brand camera S8600 S	8525.8040	8525.8040.3400	65
26	Fuji Film brand camera GFX 50X/XT2/XT20	8525.8040	8525.8040.3500	50
27	Fuji Film brand camera X/T2DSLR	8525.8040	8525.8040.3600	300
28	Fuji Film brand camera X-T1X DSLR	8525.8040	8525.8040.3700	225
29	Fuji Film brand camera X-T10X DSLR	8525.8040	8525.8040.3800	205
30	Fuji Film brand camera X-E2S XDSLR	8525.8040	8525.8040.3900	102
31	Fuji Film brand camera X-A10DSLR	8525.8040	8525.8040.4000	90
32	Fuji Film brand camera X100FX CMOS-III	8525.8040	8525.8040.4100	250
33	Fuji Film brand camera X100TX CMOS	8525.8040	8525.8040.4200	150
34	Canon brand camera SX720	8525.8040	8525.8040.4300	65
35	Canon brand camera SX420	8525.8040	8525.8040.4400	60
36	Canon brand camera IXUS-185	8525.8040	8525.8040.4500	40



37	Canon brand camera IXUS-190	8525.8040	8525.8040.4600	35
38	Canon brand camera IXUS-175	8525.8040	8525.8040.4700	35
39	Canon brand camera IXUS 180	8525.8040	8525.8040.4800	35
40	Canon Brand Camera EOS6D	8525.8040	8525.8040.4900	250
41	Canon Brand Camera EOS70D	8525.8040	8525.8040.5000	200
42	Canon Brand Camera EOS750D	8525.8040	8525.8040.5100	145
43	Canon Brand Camera 5Ds Body	8525.8040	8525.8040.5200	1000
44	Canon Brand Camera EOS80D Body	8525.8040	8525.8040.5300	320
45	Canon Brand Camera EOS70D Body	8525.8040	8525.8040.5400	285
46	Canon Brand Camera EOS700D	8525.8040	8525.8040.5500	160
47	Canon Brand Camera EOS1300D	8525.8040	8525.8040.5600	100
48	Canon Brand Camera EOS800D	8525.8040	8525.8040.5700	240
49	Canon Brand Camera EOS77D	8525.8040	8525.8040.5800	240
50	Canon Brand Camera EOS M6	8525.8040	8525.8040.5900	330
51	Canon Brand Camera SX-620	8525.8040	8525.8040.6000	55
52	Canon Brand Camera SX-730	8525.8040	8525.8040.6100	70
53	Canon Brand Camera G-7	8525.8040	8525.8040.6200	55
54	Canon Brand Camera EOS7D	8525.8040	8525.8040.6300	320
55	Canon Brand Camera SX60	8525.8040	8525.8040.6400	70
56	Canon Brand Camera SX710	8525.8040	8525.8040.6500	70
57	Canon Brand Camera SX720	8525.8040	8525.8040.6600	65
58	Canon Brand Camera SX610	8525.8040	8525.8040.6700	45
59	Canon Brand Camera SX430	8525.8040	8525.8040.6800	46
60	Samsung brand camera DV-100	8525.8040	8525.8040.6900	35
61	Samsung brand camera DV-300F	8525.8040	8525.8040.7000	40
62	Samsung brand camera GC-200	8525.8040	8525.8040.7100	85



63	Samsung brand camera WB50F	8525.8040	8525.8040.7200	70
64	Samsung brand camera WB110	8525.8040	8525.8040.7300	65
65	Samsung brand camera DV-1100F	8525.8040	8525.8040.7400	60
66	Samsung brand camera ST-600	8525.8040	8525.8040.7500	50
67	Samsung brand camera NX500	8525.8040	8525.8040.7600	160
68	Samsung brand camera NX30	8525.8040	8525.8040.7700	145
69	Samsung brand camera DSLR –NX300	8525.8040	8525.8040.7800	130
70	Samsung brand camera DSLR –NX1000	8525.8040	8525.8040.7900	85
71	Samsung brand camera NX2000DA	8525.8040	8525.8040.8000	90
72	Panasonic Camera FZ-1000	8525.8040	8525.8040.8100	150
73	Panasonic Camera FZ-80	8525.8040	8525.8040.8200	80
74	Nikon Camera D-7200	8525.8040	8525.8040.8300	250
75	Nikon Camera D-7100	8525.8040	8525.8040.8400	160
76	Canon Brand Camera EOS REBEL SL2	8525.8040	8525.8040.8500	230
77	Canon Brand Camera G9X	8525.8040	8525.8040.8600	150
78	Nikon Brand Camera B5500	8525.8040	8525.8040.8700	150

Note: These cameras are being manufactured in different places across the globe depending on economy of scale, regional supply chain and consumption in the specific market. However, due to brand loyalty, these are usually traded on the basis of brand name and specifications; therefore, it was considered prudent to base the values on "all origins" basis in the Ruling. Furthermore, this Directorate General has endeavored to incorporate in the ruling different types and specifications of cameras as being traded / imported and are currently available in the market. The cameras other than the ones specified in the ruling may be assessed under section 25 of the Customs Act, 1969. Disputes arising regarding values of cameras not available in this ruling, if not resolved at Collectorate level, may be forwarded 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 Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the customs values determined in this ruling.

8. **Validity of 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, 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 descriptions 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 the table above of this Ruling. HS Codes are mentioned for illustrative purpose 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. 1096/2017 dated 20.03.2017.*


(Muhammad Iqbal Muneeh)
Director

Copy for information to :-

1. The Member (Customs), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Director General, Intelligence and Investigation, Islamabad.
8. The Director General, Post Clearance Audit, Islamabad.
9. The Director, Intelligence & Investigation, Karachi/ Lahore/ Islamabad/Quetta/Peshawer/Faisalabad.
10. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
11. The Director, Customs Valuation, Custom House, Lahore.
12. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, uploading this Val. Ruling in One Customs & WeBOC database system and deleting VR 1096/2017 dated 20.03.2017 from the System.
13. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. The Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
15. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
21. Guard File.