

**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 Computer, Trolley and Multimedia Speakers under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. <sup>1342</sup> / 2018)

No.Misc/06/2013-VII

**Dated: November 20, 2018**

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Computer, Trolley and Multimedia Speakers are determined as follows:-

2. **Description of the valuation issue:** The Customs values of computer, trolley and multimedia speakers were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No. 970/2016 dated 16.11.2016. A reference from MCC, Appraisement-West, Karachi was received regarding re-determination of customs values of Trolley Speakers OF China origin. The Valuation Ruling required revision in the line of prevailing price in the international market. Therefore an exercise to determine customs values of computer, trolley and multimedia speakers was initiated afresh in terms of section 25-A of the Customs Act, 1969 was initiated.

3. **Stakeholder's participation in determination of Customs values:** A number of meetings were held with different stakeholders including importers, officers from clearance Collectorates and representatives from trade bodies. All stakeholders were requested to submit the following documents before or during the course of stakeholders' meetings:

- i. Invoices of imports during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during last four months showing the values of supplies (excluding duty and taxes) to substantiate their contentions.

4. During the course of meetings, the importers were of the view that the values of computer, trolley and multimedia speakers have considerably reduced in the international market as compared to the values determined in the existing Valuation Ruling. Importers requested that market inquiry may be conducted from the local market while keeping in view that local selling price include advertising cost, rise in pricing due to slow moving items and warranty charges on some models of speakers. However, importers did not submit import invoice, sales tax invoices, literature, representative samples, evidences and other relevant requisite documents in support of their contentions.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under sub-section (1) of section 25 of the Act ibid was found inapplicable because the requisite information under the law was not provided by the importers. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (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. In the sequential order this office conducted market inquiries in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Input and feed back by the participants





during the Stakeholders' meetings were also considered. Online information was also obtained. All the information so gathered was analyzed and evaluated. Keeping all the above in view, customs values of computer, trolley and multimedia speakers are determined under Sub-Section (7) of Section 25 of the Customs Act, 1969.

6. **Customs Values of Computer, Trolley and Multimedia Speakers *hereinafter specified***, in Annex-1 (Table-A, Table-B, Table-C) to this Valuation Ruling shall be assessed to duty/taxes at the Customs values mentioned therein.

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, 7<sup>th</sup> 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 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. 970/2016 dated 16.11.2016.***

  
(Muhammad Iqbal Muneeb)  
Director

20/11/14

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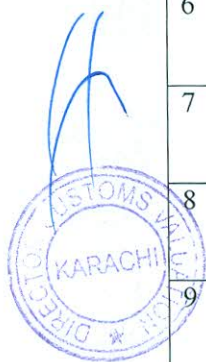
1. The Member (Customs), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (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, 11<sup>th</sup> Floor, Custom House, Karachi.
11. The Director, Customs Valuation , Custom House, Lahore.



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Annex to Valuation Ruling No. /2018 dated 11-2018

<div>Annex to Valuation Rules No. 7/2018 dated 11-11-2018</div> <b>Table-A</b> <b>Computer speakers Upto 6.5"</b> <b>(Low End Brand)</b>					
S.No.	Description	H.S.Code	Proposed PCT for WeBOC	Origin	Customs values US\$/per set
1	2	3	4	5	6
1.	Computer Mini USB Speakers 2.0 (2 pcs)	8518.2100 8518.2200 8518.2990	8518.2100.1000 8518.2200.1000 8518.2990.1000	China	1.25
2.	Computer Mini AC Power Speakers 2.0 (2 pcs)		8518.2100.1010 8518.2200.1010 8518.2990.1010	China	2.00
3.	Computer Mini AC Power Speakers 2.0 with options (2 pcs)		8518.2100.1020 8518.2200.1020 8518.2990.1020	China	2.50
4.	Computer Mini AC Power Speakers 1.0 with options (1 pc only)		8518.2100.1030 8518.2200.1030 8518.2990.1030	China	2.25
5	Mini Mobile Speaker with options below 4' (1 pc only)		8518.2100.1040 8518.2200.1040 8518.2990.1040	China	0.28
6	Computer Speakers 2.1 (without options)		8518.2100.1050 8518.2200.1050 8518.2990.1050	China	6.50
7	Computer Speakers 2.1 (with options)		8518.2100.1060 8518.2200.1060 8518.2990.1060	China	7.50
8	Computer Speakers 3.1 (without options)		8518.2100.1070 8518.2200.1070 8518.2990.1070	China	15.00
9	Computer Speakers 3.1 (with all options)		8518.2100.1080 8518.2200.1080 8518.2990.1080	China	17.50
10	Computer Speakers 4.1 (without options)		8518.2100.1090 8518.2200.1090 8518.2990.1090	China	16.50
11	Computer Speakers 4.1 (with all options)		8518.2100.1100 8518.2200.1100 8518.2990.1100	China	18.50
12	Computer Speakers 5.1 (without options)		8518.2100.1110 8518.2200.1110 8518.2990.1110	China	24.50
13	Computer Speakers 5.1 (with all options)		8518.2100.1120 8518.2200.1120 8518.2990.1120	China	26.50
14	The above mentioned values are applicable on Audionic, Xtreme, Amazing, Perfect, F&D, Lunar, Pasaris and other low end brands				
15	The above mentioned values are Not applicable to International brands like Sony/ Samsung/ Toshiba/ Bosch/ Philips/ Creative/ Logitech/ Sharp/ L.G/ Mercury/ Yamaha/ Pioneer/ Bose/ Sonashi/ Merlin/ Boston Acoustic/ Beats and other similar brands.				
16	Speakers with different specifications/origins 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.				



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**Valuation Officer**  
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<b>Table-B</b> <b>Trolley Speakers 1.0 (With Options)</b>					
S.No.	Description	H.S.Code	Proposed PCT for WeBOC	Origin	Customs values US\$/per pc
1	2	3	4	5	6
	Trolley Speaker 1.0 (1 pc only) with single speaker (6-7")	8518.2100 8518.2200 8518.2990	8518.2100.1130 8518.2200.1130 8518.2990.1130	China	8.00
1.	Trolley Speaker 1.0 (1 pc only) with single speaker (7.1-10")		8518.2100.1140 8518.2200.1140 8518.2990.1140	China	12
2.	Trolley Speaker 1.0 (1 pc only) with single speaker (10.1-12")		8518.2100.1150 8518.2200.1150 8518.2990.1150	China	15
3.	Trolley Speaker 1.0 (1 pc only) with single speaker (12.1" and above))		8518.2100.1160 8518.2200.1160 8518.2990.1160	China	18
4.	Trolley Speaker 1.0 (1 pc only) with two speakers (8-10")		8518.2100.1170 8518.2200.1170 8518.2990.1170	China	21
5	Trolley Speaker 1.0 (1 pc only) with two speakers (10.1-12")		8518.2100.1180 8518.2200.1180 8518.2990.1180	China	24
6	Trolley Speaker 1.0 (1 pc only) with two speaker (12.1" -15)		8518.2100.1190 8518.2200.1190 8518.2990.1190	China	28
7	Trolley Speaker 1.0 (1 pc only) with two speaker (15.1" -18)		8518.2100.1200 8518.2200.1200 8518.2990.1200	China	36
8	Trolley Speaker 1.0 (1 pc only) with two speaker (18.1" and above)		8518.2100.1210 8518.2200.1210 8518.2990.1210	China	40
9	The above mentioned values are applicable on Audionic, Xtreme, Amazing, Perfect, F&D, Lunar, Pasaris and other low end brands.				
10	The above mentioned values are Not applicable to International brands like Sony/ Samsung/ Toshiba/ Bosch/ Philips/ Creative/ Logitech/ Sharp/ L.G/ Mercury/ Yamaha/ Pioneer/ Bose/ Sonashi/ Merlin/ Boston Acoustic/ Beats and other similar brands.				
11	Speakers with different specifications/origins 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.				

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Table-C Multimedia Tower Speakers (Low End Brands)					
S.No.	Description	H.S.Code	Proposed PCT for WeBOC	Origin	Customs values US\$/per set
1	2	3	4	5	6
1.	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(6'-8') + 2 tweeters (with all options) Assorted shape/type	8518.2100 8518.2200 8518.2990	8518.2100.1190 8518.2200.1190 8518.2990.1190	China	12.75
2.	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(8.1'-10') + 2 tweeters (with all options) Assorted shape/type		8518.2100.1200 8518.2200.1200 8518.2990.1200	China	15.20
3.	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(10.1'-12') + 2 tweeters (with all options) Assorted shape/type		8518.2100.1210 8518.2200.1210 8518.2990.1210	China	17.75
4.	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(12.1' or above) + 2 tweeters (with all options) Assorted shape/type		8518.2100.1220 8518.2200.1220 8518.2990.1220	China	20.25
5	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(6'-8') + 2 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1230 8518.2200.1230 8518.2990.1230	China	19.00
6	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(8.1'-10') + 2 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1240 8518.2200.1240 8518.2990.1240	China	21.50
7	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(10.1'-12') + 2 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1250 8518.2200.1250 8518.2990.1250	China	24.00
8	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(12.1' or above) + 2 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1260 8518.2200.1260 8518.2990.1260	China	29.00
9	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(6'-8') + 4 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1270 8518.2200.1270 8518.2990.1270	China	23.00
10	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(8.1'-10') + 4 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1280 8518.2200.1280 8518.2990.1280	China	26.00
11	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(10.1'-12') + 4 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1290 8518.2200.1290 8518.2990.1290	China	28.00
12	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(12.1' or above) + 4 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1300 8518.2200.1300 8518.2990.1300	China	32.00
13	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(6'-8') + 4 tweeters (with all options) Assorted shape/type		8518.2100.1310 8518.2200.1310 8518.2990.1310	China	25.50
14	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(8.1'-10') + 4 tweeters (with all options) Assorted shape/type		8518.2100.1320 8518.2200.1320 8518.2990.1320	China	32.50
15	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(10.1'-12') + 4 tweeters		8518.2100.1330 8518.2200.1330	China	38.00



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	(with all options) Assorted shape/type	8518.2990.1330		
16	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(12.1' or above) + 4 tweeters (with all options) Assorted shape/type	8518.2100.1340 8518.2200.1340 8518.2990.1340	China	50.60
17	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(6'-8') + 2 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1350 8518.2200.1350 8518.2990.1350	China	36.00
18	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(8.1'-10') + 2 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1360 8518.2200.1360 8518.2990.1360	China	44.50
19	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(10.1'-12') + 2 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1370 8518.2200.1370 8518.2990.1370	China	53.00
20	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(12.1' or above) + 2 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1380 8518.2200.1380 8518.2990.1390	China	59.50
21	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(6'-8') + 4 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1400 8518.2200.1400 8518.2990.1400	China	44.50
22	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(8.1'-10') + 4 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1410 8518.2200.1410 8518.2990.1410	China	55.00
23	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(10.1'-12') + 4 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1420 8518.2200.1420 8518.2990.1420	China	62.00
24	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(12.1' or above) + 4 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1430 8518.2200.1430 8518.2990.1430	China	68.50
25	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(6'-8') + 6 tweeters (with all options) Assorted shape/type	8518.2100.1440 8518.2200.1440 8518.2990.1440	China	51.00
26	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(8.1'-10') + 6 tweeters (with all options) Assorted shape/type	8518.2100.1450 8518.2200.1450 8518.2990.1450	China	57.00
27	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(10.1'-12') + 6 tweeters (with all options) Assorted shape/type	8518.2100.1460 8518.2200.1460 8518.2990.1460	China	63.50
28	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(12.1' or above) + 6 tweeters (with all options) Assorted shape/type	8518.2100.1470 8518.2200.1470 8518.2990.1470	China	79.50
29	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(6'-8') + 2 speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1480 8518.2200.1480 8518.2990.1480	China	63.50
30	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(8.1'-10') + 2 speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1490 8518.2200.1490 8518.2990.1490	China	73.00
31	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(10.1'-12') + 2 speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1500 8518.2200.1500 8518.2990.1500	China	83.00



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32	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(12.1' or above) + 2 speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1510 8518.2200.1510 8518.2990.1510	China	90.00
33	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(6'-8') + 4 speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1520 8518.2200.1520 8518.2990.1520	China	83.00
34	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(8.1'-10') + 4 speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1530 8518.2200.1530 8518.2990.1530	China	110.00
35	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(10.1'-12') + 4 speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1540 8518.2200.1540 8518.2990.1540	China	115.00
36	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(12.1' or above) + 4 speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1550 8518.2200.1550 8518.2990.1550	China	129.00
37	The above mentioned values are applicable on Audionic, Xtreme, Amazing, Perfect, F&D, Lunar, Pasaris and other low end brands.			
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39	Speakers with different specifications/origins 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.			



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