



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 VALUES OF CCTV CAMERAS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO:621 / 2013)

No.Misc/05/2013-VII

Dated: December 19, 2013


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

1. **Background of the issue:** It was brought to the notice of Directorate General of Customs Valuation that CCTV Cameras were being imported at under-invoiced values, causing loss of revenue to Government exchequer. Therefore, an exercise to determine the Customs values of the subject goods under Section 25-A of the Customs Act, 1969 was initiated.
2. **Method adopted to determine Customs values:** Valuation methods given 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 sufficient information required under the law was not available. Identical / similar goods value methods provided in Sub-Sections (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 read with Sub-Section (9) of Section 25 ibid were adopted to determine Custom values for CCTV Cameras in this case.
3. **Stakeholders' participation in determination of Customs values:** Meetings were convened with stakeholders on 07-10-2013, 28-10-2013, 14-11-2013 and 28-11-2013.
4. **Customs values of CCTV Cameras :** CCTV Cameras, *hereinafter specified*, shall be assessed to duty/ taxes on Customs values mentioned against them in the table below: -



S.No.	Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Value (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
01	CCTV Cameras without accessories / attachments (unknown brands)	8525.8010	8525.8010.1000	China / Hong Kong	US\$ 6/Pc
		8525.8010	8525.8010.1100	Taiwan / Korea	US\$ 10/Pc
02	CCTV Cameras without accessories / attachments (Sony, Samsung, Sharp)	8525.8010	8525.8010.1200	China / Hong Kong	US\$ 20/Pc
		8525.8010	8525.8010.1300	Taiwan / Korea	US\$ 30/Pc
03	Mini Cameras without accessories / attachments (unknown brands)	8525.8010	8525.8010.1400	China / Hong Kong	US\$ 2/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 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.
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 for information 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 (Appraisalment), 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. Additional Director, Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. Guard File.