



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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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 SPEAKERS  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO.656 / 2014)**

No.Misc/06/2013-VII

Dated: March 28, 2014

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

- Description of the valuation issue:** It was brought to the notice of Directorate General of Customs Valuation that Speakers were being imported at underinvoiced values. Therefore, an exercise to determine the Customs values of the subject goods under Section 25-A of the Customs Act, 1969 was initiated.
- Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in section 25(1) was found inapplicable because requisite information required under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of section 25 ibid were examined but not found valid due to variable and unreliable values. Market enquiry was thus conducted under Section 25(7) and findings of enquiry as provided under section 25(7) read with Sub-Section (9) ibid were adopted to determine the Customs values for Speakers.
- Stakeholders' participation in determination of Customs values:** Meeting were convened with stakeholders on 06-09-2013, 13-11-2013 & 19-03-2014.
- Customs Values : Speakers, 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 Heading	Proposed PCT for WeBOC	Origin	Customs Values (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
01.	BOX SPEAKER PROFESIONAL TYPE (HOME THEATER SYSTEM)	8518.2100 8518.2200 8518.2990	8518.2100.1000 8518.2200.1000 8518.2990.1000	China	US\$204/SET
02.	HI-FI SPEAKER SYSTEM 6 CHANNEL WITH DVD PLAYER (HOME THEATER)	8518.2100 8518.2200 8518.2990	8518.2100.1100 8518.2200.1100 8518.2990.1100		US\$42/SET
03.	AUDIO SPEAKER SET (COMPLETE SYSTEM)	8518.2100 8518.2200 8518.2990	8518.2100.1200 8518.2200.1200 8518.2990.1200		US\$26/SET



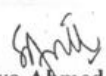
04.	CAR SPEAKERS 6X9	8518.2100 8518.2200 8518.2990	8518.2100.1300 8518.2200.1300 8518.2990.1300	China	US\$5.00/PAIR
05.	CAR SPEAKERS 6"	8518.2100 8518.2200 8518.2990	8518.2100.1400 8518.2200.1400 8518.2990.1400		US\$2.90/PAIR
06.	MOBILE SPEAKERS	8518.2100 8518.2200 8518.2990	8518.2100.1500 8518.2200.1500 8518.2990.1500		US\$0.09/PC OR US\$0.18/PAIR
07.	COMPUTER SPEAKER 5.1	8518.2100 8518.2200 8518.2990	8518.2100.1600 8518.2200.1600 8518.2990.1600		US\$20/PAIR
08.	COMPUTER SPEAKER 3.1	8518.2100 8518.2200 8518.2990	8518.2100.1700 8518.2200.1700 8518.2990.1700		US\$12/PAIR
09.	COMPUTER SPEAKER 2.1(WITHOUT OPTIONS)	8518.2100 8518.2200 8518.2990	8518.2100.1800 8518.2200.1800 8518.2990.1800		US\$5.50/PAIR
10.	COMPUTER SPEAKER 2.1(WITH OPTIONS I.E. USB/SD CARD/MMC & FM RADIO)	8518.2100 8518.2200 8518.2990	8518.2100.1900 8518.2200.1900 8518.2990.1900		US\$6.50/PAIR
11.	MINI COMPUTER SPEAKER 2.0 (USB POWERED)	8518.2100 8518.2200 8518.2990	8518.2100.2000 8518.2200.2000 8518.2990.2000		US\$0.80/PAIR
12.	COMPUTER SPEAKER 2.0 (A/C POWERED WITHOUT OPTION)	8518.2100 8518.2200 8518.2990	8518.2100.2100 8518.2200.2100 8518.2990.2100		US\$1.50/PAIR
13.	COMPUTER SPEAKER 2.0 (TOWER) (WITH OPTIONS I.E. USB/SD CARD/MMC & FM RADIO)	8518.2100 8518.2200 8518.2990	8518.2100.2200 8518.2200.2200 8518.2990.2200		US\$10/PAIR

• NOTE: THE ABOVE CUSTOMS VALUES OF COMPUTER SPEAKERS EXCLUDE INTERNATIONAL BRANDS I.E. SONY / SAMSUNG/TOSHIBA / BOSCH/ PHILIPS/ CREATIVE/LOGITECH/SHARP /L.G/ EDIFIER/ MERCURY / YAMAHA /POINEER AND BOSE.

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, 7<sup>th</sup> Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.

  
( 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, 11<sup>th</sup> Floor, Custom House, Karachi.
13. Director, Customs Valuation, Custom House, Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling.
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, 8<sup>th</sup> Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 1<sup>st</sup> floor, Custom House, Karachi.
23. Guard File.