



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorate, 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 CHINESE ORIGIN
AUDIO/VIDEO SYSTEM/MP3 OF UNKNOWN BRANDS FOR VEHICLES
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.669 / 2014)

No. Misc/02/2014-VII

Dated: March 31st, 2014


In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values for China origin Audio/Video System/MP3 of unknown brands for Vehicles are determined as follows:-

- Description of the valuation issue:** It was brought to the notice of Directorate General of Customs Valuation by clearance collectorate that Audio/Video Systems/MP3 for vehicles 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 Sub-Section (1) of Section 25 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 Sub-Section (7) of Section 25 and findings of enquiry as provided under Sub-Section (7) Section 25 read with Sub-Section (9) ibid were adopted to determine the Customs values for Audio/Video System/MP3 for vehicles.
- Stakeholders' participation in determination of Customs values:** Meetings were convened with stakeholders on 17-03-2014 & 28-03-2014.
- Customs Values :** Audio/Video System/MP3 (China origin) of unknown brands for vehicles, *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.	MP3 for vehicles (Unknown brands)	8527.2910	8527.2910.1000		US\$7.00/pc
02.	DVD Audio/Video Player for vehicles without LCD (Unknown brands)	8527.2110 8527.2910	8527.2110.1000 8527.2910.1100		US\$7.00/pc
03	DVD Audio/Video Player for vehicles with LCD/GPS Navigator. (Unknown brands)	8527.2110 8527.2910	8527.2110.1100 8527.2910.1200		US\$15.00/pc

04.	TFT Screen (Unknown brands)	8528.7290 8527.2910	8528.7290.1000 8527.2910.1300	China	US\$5.00/pc
05	Car Stereo Player (Unknown brands)	8527.2110 8527.2910	8527.2110.1200 8527.2910.1400		US\$3.00/pc
06	Car Amplifier (Unknown brands)	8518.4000 8518.5000	8518.4000.1000 8518.5000.1000		US\$4.00/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 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 :-

01. S.A. to C hairman, F.B.R., Islamabad.
02. Me mber (Customs), F.B.R., Islamabad.
03. Director General, Cu stoms Valuation, Custom House, Karachi.
04. Chie f Collector of Customs, South (Appraisalment), Custom House, Karachi.
05. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
06. Chie f Collector of Customs (Central), Lahore.
07. Chie f Collector of Customs (North), Islamabad.
08. Director General, Intelli gence and Investigation, Islamabad.
09. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intellige nce & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Pr oject Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Director, Custo ms Valuation , Custom House, Lahore.
14. Deput y Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling.
15. Chair man (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chair man (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Cu stoms Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Revie w Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi C ustoms Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
23. Guard File.