



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 VALUE OF HEAD PHONE UNDER  
SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.676 / 2014)

No.Misc/20/2013-VII

Dated: June 09, 2014

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

- Description of the valuation issue:** The valuation of Head Phone was initially decided vide Valuation Ruling No.610 dated 22-11-2013, which was amended through Corrigendum dated 25-02-2014, in pursuance of the directives issued by the Director General Customs Valuation in a Review Application. However, representation against this Corrigendum was made by importers through KCC&I and requested for its reconsideration. Therefore, meetings were held with the stakeholders to reconsider and determine the Customs values of the subject goods afresh, under Section 25-A of the Customs Act, 1969.
- 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 was not available as per law. 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) readwith Sub-Section (9) of Section 25 of the Act were adopted to determine Customs values for Head Phone.
- Stakeholders' participation in determination of Customs values:** Meetings were held with stakeholders on 22-05-2014 & 30-05-2014.
- Customs Values for Head Phone for Mobile :** Head Phone *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) Per Pc
(1)	(2)	(3)	(4)	(5)	(6)
01.	Head Phone International Brands (Creative / Bosch/ Logitech/ Philips/ Toshiba/ Sony/ Beats/ Samsung, Nokia, LG, Canon & Yamaha)	8518.3000	8518.3000.1000	China	US\$ 4.70/Per Pc
02.	Head Phone Other than International Brands	8518.3000	8518.3000.1100	China	US\$ 0.95/Per Pc



- 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 value 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 value given in the Ruling for the given description of goods is applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately.
  9. *This Valuation Ruling supersedes S.No.(1) & (2) of Corrigendum No.Misc/20/2013-VII/4106/4140, dated 25-02-2014 of Valuation Ruling No.610 /2013, dated 22-11-2013.*

  
( Suraiya Ahmed Butt )  
Director

Copy for information to :-

1. S.A to the 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-FBR, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation-FBR, 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. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC data base and deleting the S.No.(1) & (2) of Corrigendum No.Misc/20/2013-VII/4106/4140, dated 25-02-2014 of Valuation Ruling No.610 /2013, dated 22-11-2013 on the date of issue of this ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
17. Customs Revenue Audit (CRA), 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.