

The Collector of Customs, Model Customs Collectrates, Appraisalment and Facilitation (East / West) / Port Qasim / Enforcement and Compliance, JIAP, Karachi / (Appraisalment and Facilitation / Enforcement and Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisalment and Facilitation / Enforcement and Compliance Peshawar / Gwadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim).

Determination of Customs Values of Mobile Accessories
under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1448 / 2020)

No. Misc/20/2016-VII/3068

Dated: 22nd June, 2020

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

2. **Background of the valuation issue:** Earlier customs values of Mobile Accessories were determined under section 25-A of the Customs Act, 1969, vide Valuation Ruling No. 908/2016 dated 12-08-2016. The Valuation Ruling was very old and values in the international market had shown upward trend. Moreover, a number of new accessories had also been introduced in market. Therefore, an exercise was initiated to determine the customs values afresh of Mobile Accessories under Section 25-A of the Customs Act, 1969.

3. **Stakeholders' Participation in Determination of Customs Values:** Meetings with all the importers / stakeholders and trade bodies, were held in this Directorate General on 21-08-2019 and 13-01-2020. The importers / stakeholders were requested to submit their proposals / suggestions as well as following documents before or during the course of stakeholders' meetings so that Customs values could be determined:

- i) Invoices of imports during last three months showing customs 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 difference in price (excluding duty and taxes) to substantiate their contentions.

4. Importers neither attended the scheduled meetings nor submitted any import related documents to this Directorate General, despite being given reasonable opportunities of hearings.

5. **Method adopted to determine Customs Values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their regular sequential order to arrive at Customs values of subject goods. The transaction value method as provided in sub-Section (1) of Section 25 of the Customs Act, 1969 was found inapplicable due to wide variation of values displayed in the import data. Moreover, neither any one attended the meeting nor submitted the documentary evidences to prove that their declared value was true transactional value. Hence, requisite information under law was not available to arrive at the correct transaction value. Therefore, identical / similar goods value methods as provided in sub-Sections (5) & (6) of Section 25 *ibid* were examined for applicability to the valuation issue in the instant case but due to wide variations in declarations, variety and specifications, these methods could not be relied upon exclusively. In line with the statutory sequential order of Section 25, this office conducted a number of inquiries from various markets to arrive at Customs values under sub-Section (7) of Section 25 of the Customs Act, 1969. Finally reliance had to be made on sub-Section (7) of Section 25 of the Customs Act, 1969 to determine Customs values of Mobile Accessories.

6. **Customs Values for Mobile Accessories:** Mobile Accessories *hereinafter specified* shall be assessed to duty / taxes at minimum Customs values as per **Table-A** and **B**.

Table-A

S.No.	Description	PCT	Proposed PCT for WeBOC	Specification	Custom Values C&F in US\$ per piece
(1)	(2)	(3)	(4)	(5)	(6)
1	Mobile Charger with Wire	8504.4020	8504.4020.1000	500mA	1.38
				1A	1.56
				2A	1.89
				3A	2.36
				4A	2.47
2	Mobile Charger without Wire			500mA	0.35
				1A	0.50
				2A	0.72
				3A	1.15
				4A	1.45
3	Wireless Charger Pad/Stand			-	5.43
4	Car Charger (Single Pin)			-	1.99
5	Car Charger (Multipin)			-	2.50
6	Desk Top Battery Charger			-	1.19
7	Mobile Battery	8506.8000	8506.8000.1000	-	2.35

8	Power Bank/Battery Pack/Portable Battery Bank (12000 mAh)	8507.8000	8507.8000.1000	11000 mAh - 20000 mAh	7.34
				5000 mAh - 10000 mAh	5.82
				below 5000mAh	3.55
9	Selfie Stick without Remote control	8529.9090	8529.9090.1000	-	3.44
10	Selfie Stick with Remote control			-	5.53
11	Casing / Pouch (Plastic / Artificial Leather)			-	1.40
12	Casing / Pouch (Pure Leather)			-	5.71
13	Glass Protector			-	2.17
14	Mobile Hands Free/Ear Phone	8518.3000	8518.3000.1000	Wired	1.59
				Wireless (bud/dot/pod)	12.15
				Wireless (neck hung/sport)	5.09
15	Mobile Head Phone	8518.3000	8518.3000.1000	Bluetooth	5.04
				Wired	7.21
16	Cable	8544.4290	8544.4290.1000	Wireless	8.37
				Aux cable	1.12
				Data/Charging	1.21

Brands: Ronin , Faster, Audionic, Huawei, LG, Sony, Motorola, Oppo, Samsung, Creative, Bosch, Vivo, Riversong, Logitech, Phillips, Toshiba, Nokia, Canon, Yamaha and like-wise brands of CHINA origin only.

Table-B

S.No.	Description	PCT	Proposed PCT for WeBOC	Specification	Custom Values C&F in US\$ per piece
(1)	(2)	(3)	(4)	(5)	(6)
1	Mobile Charger with Wire	8504.4020	8504.4020.1000	500mA	0.44
				1A	0.59
				2A	0.74
				3A	1.03
				4A	1.47
2	Mobile Charger without Wire	8504.4020	8504.4020.1000	500mA	0.25
				1A	0.35
				2A	0.50
				3A	0.80

				4A	1.00
3	Wireless Charger Pad/Stand				2.35
4	Car Charger (Single Pin)				0.74
5	Car Charger (Multipin)				0.88
6	Desk Top Battery Charger				0.53
7	Mobile Battery	8506.8000	8506.8000.1000		1.03
8	Power Bank/Battery Pack / Portable Battery Bank (12000 mAh)	8507.8000	8507.8000.1000	11000mAh-20000 mAh	4.81
				5000mAh-10000mAh	2.40
				below 5000mAh	1.20
9	Selfie Stick without Remote control				1.27
10	Selfie Stick with Remote control				2.15
11	Casing / Pouch (Plastic / Artificial Leather)	8529.9090	8529.9090.1000		0.48
12	Casing / Pouch (Pure Leather)				1.44
13	Glass Protector				0.72
14	Mobile Hands Free/Ear Phone	8518.3000	8518.3000.1000	Wired	0.36
				Wireless Bud / Pod / Dot	18.63
				Wireless / Neck / Hung / Sport	9.31
				Bluetooth	1.56
15	Mobile Head Phone			Wired	1.92
				Wireless	2.40
16	Cable	8544.4290	8544.4290.1000	Aux cable	0.26
				Data/Charging	0.31
Brands: Transmart, Airox, Remax, Interlink, Infinix, One Plus, Mars, Oraimo, Voxlink, XZS, Login, MI, Pioneer, Proda, Kingleen, Romoss, Xiaomi, Baseus, Konfulan, HKT, Express, Glamour, E-Sound, Hybrid, Chillli, KCH, Smart, Great Time, Sigma, Power Plus., and like-wise brands of CHINA origin only.					

(Note): The values of all Mobile Accessories pertaining to brands Apple, Belkin, Mophie, Native Union, Otterbox, Soche, Anker, Ubio, Tech 21, Beats, Bose, Elevation lab, Decoded, Incase, Lander, Moment, Walden, Popsockets, (All Origins), which are official partners of “Apple”, are available at Apple’s website i.e. <https://www.apple.com/shop/iphone/iphone-accessories>. The values of all such Mobile Accessories may be taken from said website for the purpose of assessment.


7. In cases where declared / transaction values are higher than the Customs value determined in this Ruling or higher evidential data is available of stipulated period 90 days, the assessing officer 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.

8. **Validity of this 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:** This Valuation Ruling is appealable under the law and a revision petition may be filed against this Ruling, under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. 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 may kindly be brought to the notice of Directorate General immediately. The Customs values determined in the Valuation Ruling are for the descriptions and specifications as mentioned herein, HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or other certifications 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 of the Customs Act, 1969 or any other law in vogue therein.

11. This ruling supersedes Valuation Ruling No. 908/2016 dated 12-08-2016 and Valuation Ruling No. 676/2014 dated 09-06-2014.


(Shafique Ahmad Latki)
Director

Copy for information to: -

1. The Member (Customs-Operations), Federal Board of Revenue, Islamabad.

2. The Director General, Directorate 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 Chief Collector of Customs, Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, Post Clearance Audit (PCA) & Internal Audit, Karachi.
10. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad / Gwadar.
11. The Director, Directorate General of Customs, Valuation Custom House, Lahore.
12. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
13. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
15. The Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi.
18. The Webmaster, Federal Board of Revenue, Islamabad.