



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE, KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement & Facilitation (East / West) / Port Muhammad Bin Qasim / JIAP, Karachi (Appraisement & Facilitation / Enforcement & Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement & Facilitation/ Enforcement & Compliance) / Gawadar / Gilgit-Baltistan / Export (Karachi / Port Qasim)

**DETERMINATION OF CUSTOMS VALUES OF NETWORKING EQUIPMENTS PCTs**  
**(8517.6270, 8517.6970 & 8517.6990) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO.1481 / 2020)**

C. No. Misc/24/2015/VIII/P-I/ 5346.

Dated: 02-11-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Networking Equipments (8517.6270, 8517.6970 & 8517.6990) are determined as follows: -

  
  
**2.** **Background of the valuation issue:** Earlier the customs values of Networking Equipments were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.987/2016 dated 06-12-2016. The Valuation Ruling was around three years old and the values of subject goods in the international markets were showing varying trends. Moreover, some more types /models had been introduced in market with latest technology which needed to be included in Valuation Ruling for determination of customs values. Further, C.P. No. D-3021/2019 dated 06-05-2019 the Hon'ble High Court of Sindh, Karachi ordered ***that Director Valuation may decide the subject matter, preferably within a period of two months from the date of order.***" Therefore, keeping in view the above facts, an exercise was undertaken by the Directorate General of Customs Valuation to determine the Cuſtoms Values of subject goods in terms of Section 25-A of Customs Act, 1969.

**3.** **Stakeholders' participation in determination of values:** Meetings were scheduled and held on 29-08-2019 & 27-10-2020, which were attended by different stakeholders. The participants were requested to submit following documents before or during the course of meeting 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 the last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

During the meeting, stakeholders stated that the existing valuation ruling was more than three years old, however, the prices trend of goods have changed in the international market and did

not reflect the actual transaction values of the imported goods. The new and latest models introduced in market during that period were also discussed and the contentions of importers that with the introduction of latest model, the previous one loses its value to a great extent was also considered. It was also discussed that Category "E" in the existing Valuation Ruling does not depict the true value of goods as there is no substantial difference between the values of brands included in D and E category. The documents submitted and the arguments of the stakeholders were considered for arriving at the custom values of subject goods.

**4. 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 because requisite information was not available as per law. The wide variation of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence requisite information under law was not available to arrive at the 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. The same provided some reference values but could not be exclusively and solely relied upon. In line with the statutory sequential order of Section 25, this office conducted market inquiries for (Deductive Value Method) under Sub-Section (7) of Section 25 of the Customs Act, 1969 which was found appropriate and was applied to arrive at assessable customs values of Networking Equipments.

**5. Customs values for Networking Equipments:** Networking Equipments hereinafter specified in **Annex-A** shall be assessed to duty/ taxes on the minimum Customs values mentioned therein.

**6.** In cases where declared / transaction values are higher than the Customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing officer shall apply those values in terms of Sub-Section 25(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.

**7. Validity of this 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.

**8. 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.

**9.** 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 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.

**10. This ruling supersedes the Valuation Ruling No. 987/2016 dated 06-12-2016.**



(Shafique Ahmed Latki)  
Director

Copy for information to:

1. The Member (Customs, Operations), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisement & Facilitation), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement & Compliance), 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, (Enforcement & Compliance), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, PCA& Internal Audit, Karachi.
10. The Director General, IOCO, Karachi
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. The Webmaster, Federal Board of Revenue, Islamabad.
18. Guard File.

**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**CUSTOM HOUSE, KARACHI**



Annex to Valuation Ruling No. 1461 Dated: 02-11-2020

Sr. No.	Description	HS Code	Proposed PCT for WeBOC	Customs Values (C&F) US\$/Per PC		
(1)	(2)	(3)	(4)	CAT 'A'	CAT 'B'	CAT 'C'
(8)				CAT 'A'	CAT 'B'	CAT 'C'
1	300Mbps/750Mbps/1200 Mbps and higher Wireless Router	8517.6270	8517.6270.1000	29.53	18.60	9.30
2	Upto 300Mbps 11 (a/b/g/n) Wireless Router with 4-Port 10/100M including antenna		8517.6270.1100	75.46	46.50	23.25
3	Wireless AC 750 Dual Band (11a/b/g/n/ac) cloud, green Router, 4 x Ethernet port		8517.6270.1200	104.99	60.00	30.00
4	Wireless AC 1200 Dual Band (11a/b/g/n/ac) cloud Black Color Router, 4 x gigabit port		8517.6270.1300	196.86	132.00	66.00
5	Above AC 1900 Dual Band (11a/b/g/n/ac) cloud Router, including external antenna		8517.6270.1400	301.85	199.50	99.75
6	Unmanaged/SOHO 10/100 Networking Switches	8517.6970	8517.6970.1000	16.41	11.10	5.55
7	5-Port Fast Ethernet Networking Switch 10/100 unmanaged		8517.6970.1100	20.34	13.50	6.75
8	8-Port Fast Ethernet Networking Switch 10/100 unmanaged		8517.6970.1200	42.65	27.00	13.50
9	16-Port Fast Ethernet Networking Switch 10/100 unmanaged		8517.6970.1300	70.87	46.50	23.25
10	24-Port Fast Ethernet Networking Switch 10/100 unmanaged		8517.6970.1400	116.48	76.50	38.25
11	48-Port Fast Ethernet Networking Switch 10/100 unmanaged		8517.6970	32.81	22.50	11.25
12	5-Port Networking Giga Switch 10/100/1000 unmanaged		8517.6970.1600	42.65	28.50	14.25
13	8-Port Networking Giga Switch 10/100/1000 unmanaged		8517.6970.1700	78.74	52.50	26.25
14	16-Port Networking Giga Switch 10/100/1000 unmanaged		8517.6970.1800	141.08	93.00	46.50
15	24-Port Networking Giga Switch 10/100/1000 unmanaged		8517.6970.1900	242.79	159.00	79.50
16	Unmanaged/SOHO 10/100 Networking POE Switches	8517.6970	8517.6970.2000	41.01	27.30	13.65
17	5-Port Unmanaged Networking Fast Ethernet Networking POE Switch 10/100		8517.6970.2100	52.50	34.50	17.25
18	8-Port Unmanaged Networking Fast Ethernet POE Switch 10/100 with 2 additional port/SFP		8517.6970.2200	104.59	69.00	34.50
19	16-Port Unmanaged Networking Fast Ethernet POE Switch 10/100 with 2 additional port/SFP		8517.6970.2300	187.02	123.00	61.50
20	24-Port Unmanaged Networking Fast Ethernet POE Switch 10/100 with 2 additional port/SFP		8517.6970.2400	364.19	240.00	120.00
21	Unmanaged SOHO Giga 10/100/1000 Networking POE Switches	8517.6970	8517.6970.2500	72.18	48.00	24.00
22	5-Port Unmanaged Networking Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.2600	98.43	64.50	32.25
23	8-Port Unmanaged Networking Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.2700	229.67	148.50	74.25
24	16-Port Unmanaged Networking Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.2800	380.60	250.50	125.25
25	24-Port Unmanaged Networking Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.2900	633.23	417.00	208.50
26	Unmanaged Layer 2 10/100 Networking Switches	8517.6970	8517.6970.3000	20.67	13.50	6.75
27	5-Port unmanaged networking Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.3100	28.22	18.60	9.30
28	8-Port unmanaged networking Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.3200	54.14	35.40	17.70
29	16-Port unmanaged Fast Ethernet Networking Switch 10/100		8517.6970.3300	91.87	60.00	30.00
30	24-Port unmanaged Fast Ethernet Networking Switch 10/100		8517.6970.3400	170.61	112.50	56.25
31	Unmanaged Layer 2 Giga 10/100/1000 Networking Switches	8517.6970	8517.6970.3500	45.93	22.97	12.00
32	5-Port unmanaged networking Giga Switch 10/100/1000		8517.6970.3600	69.60	34.80	17.40
33	8-Port unmanaged networking Giga Switch 10/100/1000		8517.6970.3700	127.20	63.60	31.80
34	16-Port unmanaged networking Giga Switch 10/100/1000		8517.6970.3800	240.00	120.00	60.00

**Additional Director**  
**Directorate General**  
**Customs Valuation, Karachi**

**IQBRAHIM ALI**  
**Principal Appraiser**  
**Directorate General of Customs Valuation**  
**Karachi**

**Directorate General of Customs Valuation**  
**Depot Valuation Officer**  
**Customs Valuation, Karachi**

35	48-Port unmanaged networking Giga Switch 10/100/1000		8517.6970.3900	450.00	225.00	112.50	75.00
36	5-Port Unmanaged Networking 10/100 POE Switches		8517.6970	8517.6970.4000	65.62	43.50	21.75
37	8-Port Unmanaged Networking 10/100 POE Switch with 2 additional port/SFP		8517.6970.4100	85.31	55.50	27.75	18.50
38	16-Port Unmanaged Networking 10/100 POE Switch with 2 additional port/SFP		8517.6970.4200	203.42	133.50	66.75	44.50
39	24-Port Unmanaged Networking 10/100 POE Switch with 2 additional port/SFP		8517.6970.4300	388.10	231.00	115.50	77.00
40	48-Port Unmanaged Networking 10/100 POE Switch with 2 additional port/SFP		8517.6970.4400	656.20	426.00	213.00	142.00
41	Unmanaged Layer 2 Giga 10/100/1000 Networking POE Switches		8517.6970	8517.6970.4500	118.12	78.00	39.00
42	5-Port Unmanaged Networking Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.4600	154.21	102.00	51.00	34.00
43	8-Port Unmanaged Networking Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.4700	328.10	216.00	108.00	72.00
44	16-Port Unmanaged Networking Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.4800	606.99	400.50	200.25	133.50
45	24-Port Unmanaged Networking Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.4900	1017.11	667.50	333.75	222.50
Smart / Managed 10/100 Switches			8517.6970	8517.6970.5000	86.95	57.00	28.50
46	10-Port Smart Switch including 8-Port Ethernet 10/100 & 2-Ports Giga/SFP Combo		8517.6970.5100	123.04	81.00	40.50	27.00
47	18-Port Smart Switch including 16-Port Ethernet 10/100 & 2-Ports Giga/SFP Combo		8517.6970.5200	205.06	135.00	67.50	45.00
48	28-Port Smart Switch including 24-Port Ethernet 10/100 & 4-Ports Giga/SFP Combo		8517.6970.5300	269.04	177.00	88.50	59.00
49	52-Port Smart Switch including 48-Port Ethernet 10/100 & 4-Ports Giga/SFP Combo		8517.6970	8517.6970.5400	59.06	39.00	19.50
50	5-Port Smart Ethernet POE Switch 10/100 with 2 additional ports/SFP		8517.6970.5500	72.18	48.00	24.00	16.00
51	8-Port Smart Ethernet POE Switch 10/100 with 2 additional ports/SFP		8517.6970.5600	144.36	96.00	48.00	32.00
52	16-Port Smart Ethernet POE Switch 10/100 with 2 additional ports/SFP		8517.6970.5700	246.08	160.50	80.25	53.50
53	24-Port Smart Ethernet POE Switch 10/100 with 2 additional ports/SFP		8517.6970	8517.6970.5800	146.00	96.00	48.00
Smart / Managed Giga 10/100/1000 Switches			8517.6970	8517.6970.5900	205.06	135.00	67.50
54	10-Port Smart Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.6000	328.10	225.00	112.50	75.00
55	18-Port Smart Giga Switch including 16-Port 10/100/1000 & 2-SFP Combo Ports		8517.6970.6100	49.50	295.50	147.75	98.50
56	28-Port Smart Giga Switch including 24-Ports 10/100/1000 & 4-SFP Combo Ports		8517.6970.6200	164.05	106.50	53.25	35.50
57	52-Port Smart Giga Switch 10/100/1000 with 2 additional port/SFP		8517.6970.6300	321.54	211.50	105.75	70.50
58	10-Ports Smart Switch including 8-Ports 10/100/1000 POE & 2-Ports SFP Combo		8517.6970.6400	459.34	304.50	152.25	101.50
59	18-Ports Smart 10/100/1000 POE switch with 2 additional port/SFP		8517.6970.6500	771.04	507.00	253.50	169.00
Smart / Managed Layer-2 10/100 POE Switches			8517.6970	8517.6970.6600	216.55	142.50	71.25
60	18-Port Layer 2 Managed Switch 10/100 with 2 additional port/SFP		8517.6970.6700	282.17	186.00	93.00	62.00
61	28-Port Layer 2 Managed Switch 10/100 with 2 additional port/SFP		8517.6970.6800	393.72	261.00	130.50	87.00
62	52-Port Layer 2 Managed Switch 10/100 with 2 additional port/SFP		8517.6970.6900	574.18	378.00	189.00	126.00
Smart / Managed Layer-2 Giga 10/100/1000 Switches			8517.6970	8517.6970.7000	360.91	237.00	118.50
63	10-Part Layer 2 Managed Switch 10/100 with 2 additional port/SFP		8517.6970.7100	475.5	312.00	156.00	104.00
64	18-Part Layer 2 Managed Switch 10/100 with 2 additional port/SFP		8517.6970.7200	656.20	390.00	195.00	144.50
65	28-Part Layer 2 Managed Switch 10/100 with 2 additional port/SFP		8517.6970.7300	951.49	630.00	315.00	210.00
Smart / Managed Layer-3 Catalyst Giga 10/100/1000 Switches			8517.6970	8517.6970.7400	492.15	321.00	160.50
66	10-Part Layer 2 Managed Switch including 8-Port 10/100 & 2-Giga/SFP combo Ports		8517.6970.7500	623.39	417.00	208.50	139.00
67	18-Part Layer 2, Managed Switch including 16-Port 10/100 & 2-Giga/SFP combo Ports		8517.6970.7600	885.87	579.00	289.50	193.00
68	28-Part Layer 2, Managed Switch including 24-Port 10/100 & 4-Giga/SFP combo Ports		8517.6970.7700	1361.62	895.50	447.75	298.50
69	52-Ports Layer 2, Managed Switch including 48-Port 10/100 & 4-Giga/SFP combo Ports		8517.6970	8517.6970.7800	255.92	168.00	84.00
70	10-Port Layer 3, Managed Switch including 8-Port 10/100 & 2-Giga/SFP combo Ports		8517.6970.7900	360.91	234.00	117.00	78.00
71	18-Port Layer 3, Managed Switch including 16-Port 10/100 & 2-Giga/SFP combo Ports		8517.6970.8000	557.77	364.50	182.25	121.50
72	28-Port Layer 3, Managed Switch including 24-Port 10/100 & 4-Giga/SFP combo Ports		8517.6970.8100	803.85	528.00	264.00	176.00
73	52-Port Layer 3, Managed Switch including 48-Port 10/100 & 4-Giga/SFP combo Ports		8517.6970	8517.6970.8200	508.56	333.00	166.50
74	10-Port Layer 2 Managed POE Switch 10/100 with 2 additional port/SFP		8517.6970	8517.6970.8300	656.20	436.50	218.25
75	18-Port Layer 2 Managed POE Switch 10/100 with 2 additional port/SFP		8517.6970.8400	918.68	520.00	260.00	203.00
76	28-Port Layer 2 Managed POE Switch 10/100 with 2 additional port/SFP		8517.6970.8500	1345.21	882.00	441.00	294.00


  
 Deputy Director of Customs Valuation, Karachi


  
 Principal Appraiser


  
 Director General of Customs Valuation, Karachi



