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DETERMINATION OF CUSTOMS VALUES OF COMPUTER/MUTIMEDIA, TROLLEY
SPEAKERS PCT (8518.2100, 8518.2200 & 8518.2990) UNDER SECTION 25-A OF THE CUSTOMS
ACT, 1969

(VALUATION RULING NO. 1502 / 2020)

C.No. Misc/06/2013/VII **15498.**

Dated: **11** -12-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Computer / Trolley and Multimedia Speakers PCT (8518.2100, 8518.2200 & 8518.2990) are determined as follows: -

2. Background of the valuation issue: Earlier the customs values of Computer / Trolley and Multimedia Speakers were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1342/2018 dated 20-11-2018. The Valuation Ruling was more than two years old and the values of subject goods in the international markets were showing varying trends. Moreover, new types / models with various specifications had been introduced in market with latest technology which needed to be included in Valuation Ruling for determination of customs values. 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 24-09-2020 & 22-10-2020, 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 two 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 contention of importers that with the introduction of latest model, the previous one loses its value to a great extent was also considered. However, they did not produce substantial document to prove their stance.

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 Computer Multimedia, Trolley Speakers: Computer Multimedia, Trolley Speakers *hereinafter specified* in Annex-A (Table-A, Table-B and Table-C) 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, 7th 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. 1342/2018 dated 20-11-2018.


(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 (Appraisalment & 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.



(Annex-I)

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Annex to Valuation Ruling No. 1502 /2020 dated 11-12-2020

Table-A Computer/Multimedia Speakers Upto 8" (Low End Brand)					
S.No.	Description	H.S.Code	Proposed PCT for WeBOC	Origin	Customs values US\$/per set
1	2	3	4	5	6
1.	Computer/Multimedia Mini USB Speakers 2.0 (2 pcs)	8518.2100 8518.2200 8518.2990	8518.2100.1000 8518.2200.1000 8518.2990.1000	China	1.31
2.	Computer/Multimedia Mini AC Power Speakers 2.0 (2 pcs)		8518.2100.1010 8518.2200.1010 8518.2990.1010	China	2.10
3.	Computer/Multimedia Mini AC Power Speakers 2.0 with options (2 pcs)		8518.2100.1020 8518.2200.1020 8518.2990.1020	China	2.63
4.	Computer/Multimedia Mini AC Power Speakers 1.0 with options (1 pc only)		8518.2100.1030 8518.2200.1030 8518.2990.1030	China	2.37
5	Mini Mobile Speaker with options below 4" (1 pc only)		8518.2100.1040 8518.2200.1040 8518.2990.1040	China	0.32
6	Computer/Multimedia Speakers 2.1 (without options)		8518.2100.1050 8518.2200.1050 8518.2990.1050	China	6.05
7	Computer/Multimedia Speakers 2.1 (with options)		8518.2100.1060 8518.2200.1060 8518.2990.1060	China	6.97
8	Computer/Multimedia Speakers 3.1 (without options)		8518.2100.1070 8518.2200.1070 8518.2990.1070	China	16.04
9	Computer/Multimedia Speakers 3.1 (with all options)		8518.2100.1080 8518.2200.1080 8518.2990.1080	China	18.14
10	Computer/Multimedia Speakers 4.1 (without options)		8518.2100.1090 8518.2200.1090 8518.2990.1090	China	17.61
11	Computer/Multimedia Speakers 4.1 (with all options)		8518.2100.1100 8518.2200.1100 8518.2990.1100	China	19.72
12	Computer/Multimedia Speakers 5.1 (without options)		8518.2100.1110 8518.2200.1110 8518.2990.1110	China	24.97
13	Computer/Multimedia Speakers 5.1 (with all options)		8518.2100.1120 8518.2200.1120 8518.2990.1120	China	26.29
14	Computer/Multimedia Speakers 6.1 (without options)		8518.2100.1130 8518.2200.1130	China	27.60

29/12/20

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Karachi

			8518.2990.1130		
15	Computer/Multimedia Speakers 6.1 (with all options)		8518.2100.1140 8518.2200.1140 8518.2990.1140	China	28.92
16	Computer/Multimedia Speakers 7.1 (without options)		8518.2100.1150 8518.2200.1150 8518.2990.1150	China	30.23
17	Computer/Multimedia Speakers 7.1 (with all options)		8518.2100.1160 8518.2200.1160 8518.2990.1160	China	32.86

Table-B
Trolley Speakers 1.0 (With All Options) (Low End Brands)

S.No.	Description	H.S.Code	Proposed PCT for WeBOC	Origin	Customs values US\$/per pc
1	2	3	4	5	6
1.	Trolley Speaker 1.0 (1 pc only) with single speaker (6-7")	8518.2100 8518.2200 8518.2990	8518.2100.1170 8518.2200.1170 8518.2990.1170	China	7.89
2.	Trolley Speaker 1.0 (1 pc only) with single speaker (7.1-8")		8518.2100.1180 8518.2200.1180 8518.2990.1180	China	9.20
3.	Trolley Speaker 1.0 (1 pc only) with single speaker (8.1-10")		8518.2100.1190 8518.2200.1190 8518.2990.1190	China	9.99
4.	Trolley Speaker 1.0 (1 pc only) with single speaker (10.1-12")		8518.2100.1200 8518.2200.1200 8518.2990.1200	China	11.04
5	Trolley Speaker 1.0 (1 pc only) with single speaker (12.1-15")		8518.2100.1210 8518.2200.1210 8518.2990.1210	China	12.62
6	Trolley Speaker 1.0 (1 pc only) with single speaker (15.1-18")		8518.2100.1220 8518.2200.1220 8518.2990.1220	China	15.25
7	Trolley Speaker 1.0 (1 pc only) with single speaker (18' and above")		8518.2100.1230 8518.2200.1230 8518.2990.1230	China	19.19
8	Trolley Speaker 1.0 (1 pc only) with two speakers (8-10")		8518.2100.1240 8518.2200.1240 8518.2990.1240	China	18.14
9	Trolley Speaker 1.0 (1 pc only) with two speakers (10.1-12")		8518.2100.1250 8518.2200.1250 8518.2990.1250	China	19.98
10	Trolley Speaker 1.0 (1 pc only) with two speakers (12.1-15")		8518.2100.1260 8518.2200.1260 8518.2990.1260	China	22.08
11	Trolley Speaker 1.0 (1 pc only) with two speakers (15.1-18")		8518.2100.1270 8518.2200.1270 8518.2990.1270	China	30.23
12	Trolley Speaker 1.0 (1 pc only) with two speakers (18' and above")		8518.2100.1280 8518.2200.1280 8518.2990.1280	China	34.96
13	Trolley Speaker 1.0 (1 pc only) with three speaker (8-10")		8518.2100.1290 8518.2200.1290 8518.2990.1290	China	26.29
14	Trolley Speaker 1.0 (1 pc only) with three speaker (10.1-12")		8518.2100.1300 8518.2200.1300	China	29.44



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			8518.2990.1300		
15	Trolley Speaker 1.0 (1 pc only) with three speaker (12.1-15")		8518.2100.1310 8518.2200.1310 8518.2990.1310	China	34.17
16	Trolley Speaker 1.0 (1 pc only) with three speaker (15.1-18")		8518.2100.1320 8518.2200.1320 8518.2990.1320	China	38.12
17	Trolley Speaker 1.0 (1 pc only) with three speaker (18.1" and above)		8518.2100.1330 8518.2200.1330 8518.2990.1330	China	44.69

Table-C
Multimedia Tower Speakers (Low End Brands)

S.No.	Description	H.S.Code	Proposed PCT for WeBOC	Origin	Customs values US\$/per set
1	2	3	4	5	6
1.	Multimedia Tower Speaker 1.0 (1 pc only) 1 woofer (8.1'-10') + 1 Speaker + 1 tweeter (with all options) Assorted shape/type	8518.2100 8518.2200 8518.2990	8518.2100.1190 8518.2200.1190 8518.2990.1190	China	12.09
2.	Multimedia Tower Speaker 1.0 (1 pc only) 1 woofer (10.1'-12') + 1 Speaker + 1 tweeter (with all options) Assorted shape/type		8518.2100.1200 8518.2200.1200 8518.2990.1200	China	13.93
3.	Multimedia Tower Speaker 1.0 (1 pc only) 1 woofer (12.1'- 15') + 1 Speaker + 1 tweeters (with all options) Assorted shape/type		8518.2100.1210 8518.2200.1210 8518.2990.1210	China	16.04
4.	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(6'-8') + 2 tweeters (with all options) Assorted shape/type		8518.2100.1220 8518.2200.1220 8518.2990.1220	China	13.67
5	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(8.1'-10') + 2 tweeters (with all options) Assorted shape/type		8518.2100.1230 8518.2200.1230 8518.2990.1230	China	15.77
6	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(10.1'-12') + 2 tweeters (with all options) Assorted shape/type		8518.2100.1240 8518.2200.1240 8518.2990.1240	China	18.40
7	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(12.1' or above) + 2 tweeters (with all options) Assorted shape/type		8518.2100.1250 8518.2200.1250 8518.2990.1250	China	22.34
8	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(6'-8') + 2 speakers +2 tweeters (with all options) Assorted shape/type		8518.2100.1260 8518.2200.1260 8518.2990.1260	China	20.50
9	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(8.1'-10') + 2 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1270 8518.2200.1270 8518.2990.1270	China	23.13
10	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(10.1'-12') + 2 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1280 8518.2200.1280 8518.2990.1280	China	25.76
11	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(12.1' or above) + 2 speakers + 2 tweeters (with all options) Assorted shape/type		8518.2100.1290 8518.2200.1290 8518.2990.1290	China	32.07





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12	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(6'-8') + 4 speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1300 8518.2200.1300 8518.2990.1300	China	25.24
13	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(8.1'-10') + 4 speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1310 8518.2200.1310 8518.2990.1310	China	28.39
14	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(10.1'-12') + 4 speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1320 8518.2200.1320 8518.2990.1320	China	30.23
15	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers(12.1' or above) + 4 speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1330 8518.2200.1330 8518.2990.1330	China	33.65
16	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(6'-8') + 4 tweeters (with all options) Assorted shape/type	8518.2100.1340 8518.2200.1340 8518.2990.1340	China	28.13
17	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(8.1'-10') + 4 tweeters (with all options) Assorted shape/type	8518.2100.1350 8518.2200.1350 8518.2990.1350	China	34.70
18	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(10.1'-12') + 4 tweeters (with all options) Assorted shape/type	8518.2100.1360 8518.2200.1360 8518.2990.1360	China	40.75
19	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(12.1' or above) + 4 tweeters (with all options) Assorted shape/type	8518.2100.1370 8518.2200.1370 8518.2990.1370	China	55.20
20	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(6'-8') + 2 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1380 8518.2200.1380 8518.2990.1390	China	38.38
21	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(8.1'-10') + 2 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1400 8518.2200.1400 8518.2990.1400	China	46.53
22	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(10.1'-12') + 2 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1410 8518.2200.1410 8518.2990.1410	China	55.20
23	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(12.1' or above) + 2 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1420 8518.2200.1420 8518.2990.1420	China	62.04
24	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(6'-8') + 4 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1430 8518.2200.1430 8518.2990.1430	China	45.48
25	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(8.1'-10') + 4 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1440 8518.2200.1440 8518.2990.1440	China	57.83
26	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(10.1'-12') + 4 speakers + 4 tweeters (with all options) Assorted shape/type	8518.2100.1450 8518.2200.1450 8518.2990.1450	China	65.19



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27	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers(12.1' or above) + 4 speakers + 4 tweeters (with all options) Assorted shape/type		8518.2100.1460 8518.2200.1460 8518.2990.1460	China	72.03
28	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(6'-8') + 6 tweeters (with all options) Assorted shape/type		8518.2100.1470 8518.2200.1470 8518.2990.1470	China	55.20
29	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(8.1'-10') + 6 tweeters (with all options) Assorted shape/type		8518.2100.1480 8518.2200.1480 8518.2990.1480	China	61.78
30	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(10.1'-12') + 6 tweeters (with all options) Assorted shape/type		8518.2100.1490 8518.2200.1490 8518.2990.1490	China	65.72
31	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(12.1' or above) + 6 tweeters (with all options) Assorted shape/type		8518.2100.1500 8518.2200.1500 8518.2990.1500	China	82.54
32	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(6'-8') + 2 speakers + 6 tweeters (with all options) Assorted shape/type		8518.2100.1510 8518.2200.1510 8518.2990.1510	China	65.72
33	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(8.1'-10') + 2 speakers + 6 tweeters (with all options) Assorted shape/type		8518.2100.1520 8518.2200.1520 8518.2990.1520	China	75.71
34	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(10.1'-12') + 2 speakers + 6 tweeters (with all options) Assorted shape/type		8518.2100.1530 8518.2200.1530 8518.2990.1530	China	85.43
35	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(12.1' or above) + 2 speakers + 6 tweeters (with all options) Assorted shape/type		8518.2100.1540 8518.2200.1540 8518.2990.1540	China	95.95
36	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(6'-8') + 4 speakers + 6 tweeters (with all options) Assorted shape/type		8518.2100.1550 8518.2200.1550 8518.2990.1550	China	86.75
37	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(8.1'-10') + 4 speakers + 6 tweeters (with all options) Assorted shape/type		8518.2100.1560 8518.2200.1560 8518.2990.1560	China	119.61
38	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(10.1'-12') + 4 speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100 8518.2200 8518.2990	8518.2100.1570 8518.2200.1570 8518.2990.1570	China	123.55
39	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers(12.1' or above) + 4 speakers + 6 tweeters (with all options) Assorted shape/type		8518.2100.1580 8518.2200.1580 8518.2990.1580	China	135.38

The above mentioned values are Not applicable to International brands like Sony/ Samsung/ Toshiba/ Bosch/ Philips/ Creative/ Logitech/ Sharp/ L.G/ Mercury/ Yamaha/ Pioneer/ Bose/ Sonashi/ Merlin/ Boston Acoustic/ Beats and other similar brands.

The above mentioned values are applicable only Low End Brands.

Speakers with different specifications/origins may be assessed under section 25 of the Customs Act, 1969. Alternatively, Collectorate may provisionally assess the goods and forward the GDs to this Directorate General for suitable advice.



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