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

The Collectors of Customs, Collectroate of Customs, (Appraisement - West / Appraisement - East / Appraisement - Port Muhammad Bin Qasim / Enforcement JIAP / Export / Export PMBQ), Karachi / / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Giligit - Baltistan / (Appraisement Enforcement), Peshawar / Enforcement, Dera Ismail Khan.

DETERMINATION OF CUSTOMS VALUE OF CCTV CAMERAS UNDER SECTION 25A OF THE CUSTOMSACT, 1969.

(VALUATION RULING NO 1632 /2022)

C.No.Misc/05/2013-VII/379. Dated: -18-04-2022

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs value of CCTV Cameras is determined as follows:

2. **Background of the valuation issue:** Previous Valuation Ruling for CCTV Cameras was issued vide Valuation Ruling No.1113/2017 dated 24-03-2017. Meanwhile, an exercise was conducted to identify old valuation rulings with a purpose to revise them due to increase in prices and inflation. Accordingly, an exercise was initiated by this Directorate General to determine customs values of these subject goods in terms of Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders was convened on 11-01-2022 which was attended by different stakeholders & importers. All the stakeholders / importers were requested to submit following documents before or during the course of meetings so that customs values could be determined.

i) Invoices of imports during last three months showing factual 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 that the benefit of difference in price is passed on to the local buyers.

4. The importer did not submit documents like Performa invoices, EIF Forms declaration etc to prove their contention that their declared values are correct. During the course of meetings, it was apprised the prices of CCTV cameras has been increased significantly due to inflationary pressure as well as inclusion of high technology like 4K,infrared and voice monitoring.

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5. **Method adopted to determine Customs values:** Custom Valuation methods given in Section 25 of the Customs Act, 1969 were followed / applied in sequential order to address the valuation of CCTV cameras. Transaction value method under Sub-Section (1) of Section 25 of the ibid was found inapplicable because requisite information under the law was not available. Identical/similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variation and suppressed declaration, the same could not be relied upon. In the sequential order, this office then resorted to conduct a market inquiry and, consequently. Deductive Value Method under Sub-Section (7) of Section 25 of the Custom Act, 1969, was applied to arrive at the assessable Customs Value of the subjection goods, being most appropriate for the purpose. All the information so gathered was evaluated and analyzed for the purpose of determination of Custom Values.

6. **Customs value of CCTV Cameras: -** hereinafter specified shall be assessed to duty / taxes on the Customs Values as given below:-

Table-I (CCTV (Analog/HDCVI Cameras)

S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US$/PC		
						Cat.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	CCTV Cameras without accessories	Upto 2.0 MegaPixel	8525.8010	8525.8010.1000	USA, Europe & Japan	21.00	15.00	12.00
				8525.8010.1100	China, Hongkong	10.50	7.50	6.00
				8525.8010.1200	Other regions	15.80	11.30	9.00
2		2.1 - 3.0 MegaPixel	8525.8010	8525.8010.1300	USA, Europe & Japan	23.10	16.50	13.20
				8525.8010.1400	China, Hongkong	11.60	8.30	6.60
				8525.8010.1500	Other regions	17.30	12.40	9.90
3		3.1 - 4.0 MegaPixel	8525.8010	8525.8010.1600	USA, Europe & Japan	25.2	18.0	14.4
				8525.8010.1700	China, Hongkong	12.60	9.00	7.20
				8525.8010.1800	Other regions	18.90	13.50	10.80
4		4.1 - 5.0 MegaPixel	8525.8010	8525.8010.1900	USA, Europe & Japan	35.00	25.00	20.00
				8525.8010.2000	China, Hongkong	17.50	12.50	10.00
				8525.8010.2100	Other regions	26.30	18.80	15.00
5		5.1 - 6.0 MegaPixel	8525.8010	8525.8010.2200	USA, Europe & Japan	56.00	40.00	32.00

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				8525.8010.2300	China, Hongkong	28.00	20.00	16.00
				8525.8010.2400	Other regions	42.00	30.00	24.00
6		6.1 - 7.0 MegaPixel	8525.8010	8525.8010.2500	USA, Europe & Japan	100.80	72.00	57.60
				8525.8010.2600	China, Hongkong	42.00	30.00	24.00
				8525.8010.2700	Other regions	84.00	60.00	48.00
7		7.1 - 8.0 MegaPixel	8525.8010	8525.8010.2800	USA, Europe & Japan	142.80	102.00	81.60
				8525.8010.2900	China, Hongkong	59.50	42.50	34.00
				8525.8010.3000	Other regions	119.00	85.00	68.00
8		8.1 MegaPixel & Above	8525.8010	8525.8010.3100	USA, Europe & Japan	210.00	150.00	120.00
				8525.8010.3200	China, Hongkong	87.50	62.50	50.00
				8525.8010.3300	Other regions	175.00	125.00	100.00

Table-II (CCTV IP Cameras)

S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US$/PC		
						Cat.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	CCTV Cameras without accessories	Upto 2.0 MegaPixel	8525.8010	8525.8010.3400	USA, Europe & Japan	50.40	36.00	28.80
				8525.8010.3500	China, Hongkong	21.00	15.00	12.00
				8525.8010.3600	Other regions	42.00	30.00	24.00
2		2.1 - 3.0 MegaPixel	8525.8010	8525.8010.3700	USA, Europe & Japan	63.00	45.00	36.00
				8525.8010.3800	China, Hongkong	26.30	18.80	15.00
				8525.8010.3900	Other regions	52.50	37.50	30.00
3		3.1 - 4.0 MegaPixel	8525.8010	8525.8010.4000	USA, Europe & Japan	79.80	57.00	45.60
				8525.8010.4100	China, Hongkong	33.30	23.80	19.00
				8525.8010.4200	Other regions	66.50	47.50	38.00
4		4.1 - 5.0 MegaPixel	8525.8010	8525.8010.4300	USA, Europe & Japan	105.00	75.00	60.00
				8525.8010.4400	China, Hongkong	43.80	31.30	25.00
				8525.8010.4500	Other regions	87.50	62.50	50.00

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5		5.1 - 6.0 MegaPixel	8525.8010	8525.8010.4600	USA, Europe & Japan	130.20	93.00	74.40
				8525.8010.4700	China, Hongkong	54.30	38.80	31.00
				8525.8010.4800	Other regions	108.50	77.50	62.00
6		6.1 - 7.0 MegaPixel	8525.8010	8525.8010.4900	USA, Europe & Japan	151.20	108.00	86.40
				8525.8010.5000	China, Hongkong	63.00	45.00	36.00
				8525.8010.5100	Other regions	126.00	90.00	72.00
7		7.1 - 8.0 MegaPixel	8525.8010	8525.8010.5200	USA, Europe & Japan	184.80	132.00	105.60
				8525.8010.5300	China, Hongkong	77.00	55.00	44.00
				8525.8010.5400	Other regions	154.00	110.00	88.00
8		8.1 - 9.0 MegaPixel	8525.8010	8525.8010.5500	USA, Europe & Japan	226.80	162.00	129.60
				8525.8010.5600	China, Hongkong	94.50	67.50	54.00
				8525.8010.5700	Other regions	189.00	135.00	108.00
9		9.1 - 10.0 MegaPixel	8525.8010	8525.8010.5800	USA, Europe & Japan	251.20	179.40	156.00
				8525.8010.5900	China, Hongkong	104.70	74.80	65.00
				8525.8010.6000	Other regions	209.30	149.50	130.00
10		10.1 - 11.0 MegaPixel	8525.8010	8525.8010.6100	USA, Europe & Japan	327.60	234.00	187.20
				8525.8010.6200	China, Hongkong	136.50	97.50	78.00
				8525.8010.6300	Other regions	273.00	195.00	156.00
11		11.1 - 12.0 MegaPixel	8525.8010	8525.8010.6400	USA, Europe & Japan	403.20	288.00	230.40
				8525.8010.6500	China, Hongkong	168.00	120.00	96.00
				8525.8010.6600	Other regions	336.00	240.00	192.00
12		12.1 MegaPixel and Above	8525.8010	8525.8010.6700	USA, Europe & Japan	495.60	354.00	283.20
				8525.8010.6800	China, Hongkong	206.50	147.50	118.00
				8525.8010.6900	Other regions	413.00	295.00	236.00

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Table-III (PTZ Cameras)

S#	Description	Range	PCT	Proposed PCT For WeBOC	Origin	Customs Value C&F US$/PC		
						Cat.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	CCTV Cameras without accessories	Upto 2.0 MegaPixel	8525.8010	8525.8010.7000	USA, Europe & Japan	126.00	90.00	72.00
				8525.8010.7100	China, Hongkong	52.50	37.50	30.00
				8525.8010.7200	Other regions	105.00	75.00	60.00
2		2.1 - 3.0 MegaPixel	8525.8010	8525.8010.7300	USA, Europe & Japan	142.80	102.00	81.60
				8525.8010.7400	China, Hongkong	59.50	42.50	34.00
				8525.8010.7500	Other regions	119.00	85.00	68.00
3		3.1 - 4.0 MegaPixel	8525.8010	8525.8010.7600	USA, Europe & Japan	162.30	115.90	100.80
				8525.8010.7700	China, Hongkong	67.60	48.30	42.00
				8525.8010.7800	Other regions	135.20	96.60	84.00
4		4.1 - 5.0 MegaPixel	8525.8010	8525.8010.7900	USA, Europe & Japan	231.00	165.00	132.00
				8525.8010.8000	China, Hongkong	96.30	68.80	55.00
				8525.8010.8100	Other regions	192.50	137.50	110.00
5		5.1 - 6.0 MegaPixel	8525.8010	8525.8010.8200	USA, Europe & Japan	294.00	210.00	168.00
				8525.8010.8300	China, Hongkong	122.50	87.50	70.00
				8525.8010.8400	Other regions	245.00	175.00	140.00
6		6.1 - 7.0 MegaPixel	8525.8010	8525.8010.8500	USA, Europe & Japan	340.00	242.90	211.20
				8525.8010.8600	China, Hongkong	141.70	101.20	88.00
				8525.8010.8700	Other regions	283.40	202.40	176.00
7		7.1 - 8.0 MegaPixel	8525.8010	8525.8010.8800	USA, Europe & Japan	428.40	306.00	244.80
				8525.8010.8900	China, Hongkong	178.50	127.50	102.00
				8525.8010.9000	Other regions	357.00	255.00	204.00
8		8.1 - 9.0 MegaPixel	8525.8010	8525.8010.9100	USA, Europe & Japan	463.70	331.20	288.00
				8525.8010.9200	China, Hongkong	193.20	138.00	120.00
				8525.8010.9300	Other regions	386.40	276.00	240.00
9		9.1 - 10.0 MegaPixel	8525.8010	8525.8010.9400	USA, Europe & Japan	588.00	420.00	336.00
				8525.8010.9500	China, Hongkong	245.00	175.00	140.00

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				8525.8010.9600	Other regions	490.00	350.00	280.00
10		10.1 MegaPixel and Above	8525.8010	8525.8010.9700	USA, Europe & Japan	680.40	486.00	388.80
				8525.8010.9800	China, Hongkong	283.50	202.50	162.00
				8525.8010.9900	Other regions	567.00	405.00	324.00

Table-IV (DVR)

S#	Description	Range	PCT	Proposed PCT For WeBOC	Origin	Customs Value C&F US$/PC		
						Cat.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	DVR	4-8 Channel	8525.8050	8525.8050.1000	USA, Europe & Japan	63.00	45.00	36.00
				8525.8050.1200	China, Hongkong	26.30	18.80	15.00
				8525.8050.1300	Other regions	52.50	37.50	30.00
2		16-24 Channel	8525.8050	8525.8050.1400	USA, Europe & Japan	100.80	72.00	57.60
				8525.8050.1500	China, Hongkong	42.00	30.00	24.00
				8525.8050.1600	Other regions	84.00	60.00	48.00
3		32 channel and Above	8525.8050	8525.8050.1700	USA, Europe & Japan	193.20	138.00	110.40
				8525.8050.1800	China, Hongkong	80.50	57.50	46.00
				8525.8050.1900	Other regions	161.00	115.00	92.00

Table-V (NVR)

NVR								
S#	Description	Range	PCT	Proposed PCT For WeBOC	Origin	Customs Value C&F US$/PC		
						Cat.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	NVR	4-8 Channel	8525.8050	8525.8050.2000	USA, Europe & Japan	75.60	54.00	43.20
				8525.8050.2100	China, Hongkong	31.50	22.50	18.00
				8525.8050.2200	Other regions	63.00	45.00	36.00
2		16-24 Channel	8525.8050	8525.8050.2300	USA, Europe & Japan	87.50	62.50	50.00
				8525.8050.2400	China, Hongkong	43.80	31.30	25.00
				8525.8050.2500	Other regions	65.60	46.90	37.50
3		32 Channel	8525.8050	8525.8050.2600	USA, Europe & Japan	168.00	120.00	96.00
				8525.8050.2700	China, Hongkong	84.00	60.00	48.00

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				8525.8050.2800	Other regions	126.00	90.00	72.00
4		64 Channel	8525.8050	8525.8050.2900	USA, Europe & Japan	262.50	187.50	150.00
				8525.8050.3000	China, Hongkong	131.30	93.80	75.00
				8525.8050.3100	Other regions	196.90	140.60	112.50
5		128 Channel	8525.8050	8525.8050.3200	USA, Europe & Japan	490.00	350.00	280.00
				8525.8050.3300	China, Hongkong	245.00	175.00	140.00
				8525.8050.3400	Other regions	367.50	262.50	210.00
6		256 Channel and Above	8525.8050	8525.8050.3500	USA, Europe & Japan	787.50	562.50	450.00
				8525.8050.3600	China, Hongkong	393.80	281.30	225.00
				8525.8050.3700	Others	590.60	421.90	337.50

1	Category-A: Axis, Sony, Sharp, Bosch, Proline UK, Polycom, Canon, Pelco, Acti, Samsung, Tyco, Honeywell, Panasonic, Huawei.
2	Category-B: CP Plus, ZKT, Y Tech, Ever focus, Apple com, Vision, True Vision, TNT, Fenghe, Panasonic (PI Series).
3	Category-C: Uni View, Scout, Dahua, Hikvision, HiLook, D-Link, TP-Link and other Chinese brands.
4	CCTV Systems with different specifications may be assessed under section 25 of the Custom Act, 1969. Alternatively Collectorate may provisionally assess the goods and forward the GDs to this Directorate General for suitable advice.

7. In cases where declared values are higher than the Customs values 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.

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 (4) of Section 25A of the Customs Act, 1969, 1969, read with Rule 107(a), Chapter IX, of the Customs Rules, 2001.

9. Revision of the value determined vide this Valuation Ruling: A revision petition may be filed against this Ruling, as provided under Section 25D 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 Valuation 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 this Directorate General immediately. The Customs values determined in the ruling are for the description and specification as mentioned in

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Para-6. PCT Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling all formalities relating to importability or any other certifications required thereon.

11. ***This Valuation Ruling supersedes Valuation Ruling No. 1113/2017 dated 24-03-2017***

(Syed Fawad Ali Shah)
Director

Copy for information to: -

1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
2) The Director General, Customs Valuation, Custom House, Karachi.
3) The Chief Collector of Customs, South (Appraisement), 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, (Enforcement), 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 Director General, Transit Trade, Custom House Karachi
12) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
13) The Director, Transit Trade, Custom House Karachi
14) The Director, Directorate of Customs Valuation, Lahore.
15) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs &WEBOC database system.
16) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
17) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta &Peshawar.
18) The Karachi Customs Agents Group, Bohri Road, Karachi.
19) The Webmaster, Federal Board of Revenue, Islamabad.
20) Guard File.

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