



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI

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**The Collectors of Customs**, Collectorates of Customs (Appraisalment – West)/ Appraisalment – East / Appraisalment – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi/Hyderabad/(Appraisalment/Enforcement), Quetta/Gawadar/(Appraisalment/Enforcement/ AIIA), Lahore/Appraisalment, Faisalabad/ Appraisalment, Sambrial (Sialkot)/ Enforcement, Multan/Islamabad/ Gilgit-Baltistan/ (Appraisalment/Enforcement), Peshawar/Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

**DETERMINATION OF CUSTOMS VALUES OF MOBILE PHONES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

**(VALUATION RULING NO. 1732 /2023)**

No. Misc/33/Mobile-Phones/V-Khi/2018/VII(Part-III) /0080

Dated 23-01-2023

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

**Background of the valuation issue:** Earlier, the values of Mobile phones were determined under Section 25 of the Customs Act, 1969 vide Valuation Advice No. Misc/33/Mobile-Phone/V-Khi/2018/VII/923 dated 11-11-2021. Therefore, an exercise has been undertaken by the Directorate to determine the values of Mobile phones under Section 25A of the Customs Act, 1969.

2. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 08-12-2022 and 14-12-2022 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

3. **Analysis / Exercise done to determine Customs values:** The stakeholders requested that the values should be revised keeping in view the aging of the mobile phone models and a reasonable minimal depreciation in the assessable value should be extended accordingly since some of the mobile phone models mentioned in the Valuation Advice are old but their assessable customs values are very high. For this purpose, Ninety (90) days' data has also been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25(7) of the Customs read with Section 25(9) of the Customs Act, 1969.

4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the 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 in import data. Moreover, the requisite information under law was not available to arrive at

correct/transaction value. Therefore, identical/similar goods value methods provided in Sections 25(5) (6) *ibid* were examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities, variation in declaration and specifications. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7) of Section 25 of the Customs Act, 1969. Various Retail Markets were checked to observe the actual prices of Mobile Phone devices. On the basis of available data / information collected and exercise conducted, the values of Mobile Phone devices have been determined under sub-Section (5), read with sub-Section (7) of Section 25 of the Customs Act, 1969.

5. **Customs values of Mobile Phones:** Mobile Phones *hereinafter* specified *shall* be assessed to duty / taxes on the Customs Values vide **Annexure-I** which contains twenty four (24) numbers of pages having **Serial No. 01 to Serial No. 1079:-** .

6. 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.

7. **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 these are rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25A of the Customs Act, 1969.

8. **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.

9. The Collectors of Customs may kindly ensure that the values given in this 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. Customs values determined in the ruling are for the description and specification as mentioned in the table in the Annexure of this Ruling. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification 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 15 of the Customs Act, 1969 or any other law in vogue therein.

10. ***This Valuation Ruling supersedes Valuation Advice No. 923 dated 11-11-2022.***

  
(Fayaz Rasool Maken)  
Director