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**DETERMINATION OF CUSTOMS VALUES OF COMPUTER/MULTIMEDIA, TROLLEY SPEAKERS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**  
**(VALUATION RULING NO. 1816/2023)**

No. Misc/06/2013-VII/948

Dated: 17-10-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Computer/Multimedia and Trolley Speakers are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Computer/Multimedia and Trolley Speakers were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1502/2020 dated 11.12.2020. The Valuation Ruling is almost three years old and the values of subject goods in the international markets are showing varying trends. 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 Customs values:** A meeting was convened on 16.02.2023, which was attended by relevant stakeholders of Computer/Multimedia and Trolley Speakers. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting.
4. **Analysis / Exercise done to determine Customs values:** Ninety (90) days' clearance data was 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) read with Section 25 (9) of the Customs Act, 1969.
5. **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 absence of additional information under sub-section (2) of Section 25 of the Customs Act, 1969 required 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 markets were checked to observe the actual prices of Computer/Multimedia and Trolley Speakers. On the basis of available data / information collected and exercise conducted, the values of subject goods have been determined under sub-Section (7) of Section 25 of the Customs Act, 1969.

6. **Customs values of Computer/Multimedia and Trolley Speakers:** Computer/Multimedia and Trolley Speakers, hereinafter specified, in **Annex-A (Table-A, Table-B and Table-C)** shall be assessed to duty / taxes at Customs values mentioned therein.

7. **Validity of this Valuation Ruling:** 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. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, 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 its issuance, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> 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 assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in this ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

11. **This Ruling supersedes Valuation Ruling No. 1502/2020 dated 11.12.2020.**



**(Fayaz Rasool Maken)**  
Director

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.



- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi.
- 13) The Director General, Transit Trade, Custom House Karachi
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad
- 15) The Director, Transit Trade, Custom House, Karachi.
- 16) The Director, Directorate of Customs Valuation, Lahore /Quetta/Peshawar.
- 17) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs &WEBOC database system.
- 18) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 19) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta &Peshawar
- 20) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 21) The Webmaster, Federal Board of Revenue, Islamabad.
- 22) Guard File.

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

Annex-I to Valuation Ruling No. 1816 /2023 Dated: 17-10-2023

**Table-A  
Computer/Multimedia Speakers Upto 8"  
(Low End Brand)**

| S NO. | Description   | HS Code                             | Proposed PCT for WeBOC                             | Origin      | Customs Values USS/Set |
|-------|---|-------------------------------------|--|-------------|------------------------|
| 1     | Computer/Multimedia Mini USB Speakers 2.0 (2 pcs)                   | 8518.2100<br>8518.2200<br>8518.2990 | 8518.2100.1000<br>8518.2200.1000<br>8518.2990.1000 | All Origins | 1.50                   |
| 2     | Computer/Multimedia Mini AC Power Speakers 2.0 (2 pcs)              |                                     | 8518.2100.1010<br>8518.2200.1010<br>8518.2990.1010 | All Origins | 3.00                   |
| 3     | Computer/Multimedia Mini AC Power Speakers 2.0 with options (2 pcs) |                                     | 8518.2100.1020<br>8518.2200.1020<br>8518.2990.1020 | All Origins | 3.20                   |
| 4     | Computer/Multimedia Mini AC Power Speakers 1.0 with options (1 pcs) |                                     | 8518.2100.1030<br>8518.2200.1030<br>8518.2990.1030 | All Origins | 2.00                   |
| 5     | Mini Mobile Speaker with options below 4" (1 pc only)               |                                     | 8518.2100.1040<br>8518.2200.1040<br>8518.2990.1040 | All Origins | 1.25                   |
| 6     | Computer/Multimedia Speaker 2.1 without options                     |                                     | 8518.2100.1050<br>8518.2200.1050<br>8518.2990.1050 | All Origins | 10.00                  |
| 7     | Computer/Multimedia Speaker 2.1 with options                        |                                     | 8518.2100.1060<br>8518.2200.1060<br>8518.2990.1060 | All Origins | 11.00                  |
| 8     | Computer/Multimedia Speaker 3.1 without options                     |                                     | 8518.2100.1070<br>8518.2200.1070<br>8518.2990.1070 | All Origins | 15.00                  |
| 9     | Computer/Multimedia Speaker 3.1 with All options                    |                                     | 8518.2100.1080<br>8518.2200.1080<br>8518.2990.1080 | All Origins | 16.00                  |
| 10    | Computer/Multimedia Speaker 4.1 without options                     |                                     | 8518.2100.1090<br>8518.2200.1090<br>8518.2990.1090 | All Origins | 17.00                  |



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|----|---|--|----------------|-------|
| 11 | Computer/Multimedia Speaker 4.1<br>with all options | 8518.2100.1100<br>8518.2200.1100<br>8518.2990.1100 | All<br>Origins | 18.00 |
| 12 | Computer/Multimedia Speaker 5.1<br>without options  | 8518.2100.1110<br>8518.2200.1110<br>8518.2990.1110 | All<br>Origins | 22.00 |
| 13 | Computer/Multimedia Speaker 5.1<br>with all options | 8518.2100.1120<br>8518.2200.1120<br>8518.2990.1120 | All<br>Origins | 24.00 |
| 14 | Computer/Multimedia Speaker 6.1<br>without options  | 8518.2100.1130<br>8518.2200.1130<br>8518.2990.1130 | All<br>Origins | 24.00 |
| 15 | Computer/Multimedia Speaker 6.1<br>with all options | 8518.2100.1140<br>8518.2200.1140<br>8518.2990.1140 | All<br>Origins | 26.00 |
| 16 | Computer/Multimedia Speaker 7.1<br>without options  | 8518.2100.1150<br>8518.2200.1150<br>8518.2990.1150 | All<br>Origins | 27.00 |
| 17 | Computer/Multimedia Speaker 7.1<br>with all options | 8518.2100.1160<br>8518.2200.1160<br>8518.2990.1160 | All<br>Origins | 29.00 |

**Table-B**

**Trolley Speakers 1.0 (With All Options) (Low End Brands)**

| S<br>NO. | Description   | HS Code                             | Proposed PCT<br>for WeBOC                          | Origin         | Customs<br>Values<br>US\$/PC |
|----------|---|-------------------------------------|--|----------------|------------------------------|
| 1        | Trolley Speaker 1.0 (1 pc only) with<br>single speaker (6-7")     | 8518.2100<br>8518.2200<br>8518.2990 | 8518.2100.1170<br>8518.2200.1170<br>8518.2990.1170 | All<br>Origins | 9.0                          |
| 2        | Trolley Speaker 1.0 (1 pc only) with<br>single speaker (7.1-8")   |                                     | 8518.2100.1180<br>8518.2200.1180<br>8518.2990.1180 | All<br>Origins | 11.0                         |
| 3        | Trolley Speaker 1.0 (1 pc only) with<br>single speaker (8.1-10")  |                                     | 8518.2100.1190<br>8518.2200.1190<br>8518.2990.1190 | All<br>Origins | 12.0                         |
| 4        | Trolley Speaker 1.0 (1 pc only) with<br>single speaker (10.1-12") |                                     | 8518.2100.1200<br>8518.2200.1200<br>8518.2990.1200 | All<br>Origins | 13.0                         |
| 5        | Trolley Speaker 1.0 (1 pc only) with<br>single speaker (12.1-15") |                                     | 8518.2100.1210<br>8518.2200.1210<br>8518.2990.1210 | All<br>Origins | 15.0                         |

  
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|----|---|--|-------------|------|
| 6  | Trolley Speaker 1.0 (1 pc only) with single speaker (15.1-18")      | 8518.2100.1220<br>8518.2200.1220<br>8518.2990.1220 | All Origins | 17.0 |
| 7  | Trolley Speaker 1.0 (1 pc only) with single speaker (18" and above) | 8518.2100.1230<br>8518.2200.1230<br>8518.2990.1230 | All Origins | 20.0 |
| 8  | Trolley Speaker 1.0 (1 pc only) with Two speaker (8-10")            | 8518.2100.1240<br>8518.2200.1240<br>8518.2990.1240 | All Origins | 19.0 |
| 9  | Trolley Speaker 1.0 (1 pc only) with Two speaker (10.1-12")         | 8518.2100.1250<br>8518.2200.1250<br>8518.2990.1250 | All Origins | 22.0 |
| 10 | Trolley Speaker 1.0 (1 pc only) with Two speaker (12.1-15")         | 8518.2100.1260<br>8518.2200.1260<br>8518.2990.1260 | All Origins | 26.0 |
| 11 | Trolley Speaker 1.0 (1 pc only) with Two speaker (15.1-18")         | 8518.2100.1270<br>8518.2200.1270<br>8518.2990.1270 | All Origins | 34.0 |
| 12 | Trolley Speaker 1.0 (1 pc only) with Two speaker (18" and above)    | 8518.2100.1280<br>8518.2200.1280<br>8518.2990.1280 | All Origins | 39.0 |
| 13 | Trolley Speaker 1.0 (1 pc only) with Three speaker (8-10")          | 8518.2100.1290<br>8518.2200.1290<br>8518.2990.1290 | All Origins | 22.0 |
| 14 | Trolley Speaker 1.0 (1 pc only) with Three speaker (10.1-12")       | 8518.2100.1300<br>8518.2200.1300<br>8518.2990.1300 | All Origins | 32.0 |
| 15 | Trolley Speaker 1.0 (1 pc only) with Three speaker (12.1-15")       | 8518.2100.1310<br>8518.2200.1310<br>8518.2990.1310 | All Origins | 38.0 |
| 16 | Trolley Speaker 1.0 (1 pc only) with Three speaker (15.1-18")       | 8518.2100.1320<br>8518.2200.1320<br>8518.2990.1320 | All Origins | 45.0 |
| 17 | Trolley Speaker 1.0 (1 pc only) with Three speaker (18" and above)  | 8518.2100.1330<br>8518.2200.1330<br>8518.2990.1330 | All Origins | 52.0 |



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| Table-C<br>Multimedia Tower Speakers (Low End Brands) |  |                                     |  |                |                            |
|---|--|-------------------------------------|--|----------------|----------------------------|
| S NO.   | Description  | HS Code                             | Proposed PCT for WeBOC                             | Origin         | Customs Values<br>US\$/Set |
| 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<br>8518.2200<br>8518.2990 | 8518.2100.1190<br>8518.2200.1190<br>8518.2990.1190 | All<br>Origins | 20.0                       |
| 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<br>8518.2200.1200<br>8518.2990.1200 | All<br>Origins | 25.0                       |
| 3   | Multimedia Tower Speaker 1.0 (1 pc only) 1 woofer (12.1"-15") +1 Speaker + 1 tweeter (with all options) Assorted shape/type    |                                     | 8518.2100.1210<br>8518.2200.1210<br>8518.2990.1210 | All<br>Origins | 30.0                       |
| 4   | Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (6"-8") + 2 tweeters (with all options) Assorted shape/type                |                                     | 8518.2100.1220<br>8518.2200.1220<br>8518.2990.1220 | All<br>Origins | 22.0                       |
| 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<br>8518.2200.1230<br>8518.2990.1230 | All<br>Origins | 25.0                       |
| 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<br>8518.2200.1240<br>8518.2990.1240 | All<br>Origins | 32.0                       |
| 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<br>8518.2200.1250<br>8518.2990.1250 | All<br>Origins | 38.0                       |
| 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<br>8518.2200.1260<br>8518.2990.1260 | All<br>Origins | 26.0                       |
| 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<br>8518.2200.1270<br>8518.2990.1270 | All<br>Origins | 32.0                       |





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| 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<br>8518.2200.1280<br>8518.2990.1280 | All<br>Origins | 40.0 |
| 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<br>8518.2200.1290<br>8518.2990.1290 | All<br>Origins | 46.0 |
| 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<br>8518.2200.1300<br>8518.2990.1300 | All<br>Origins | 32.0 |
| 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<br>8518.2200.1310<br>8518.2990.1310 | All<br>Origins | 40.0 |
| 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<br>8518.2200.1320<br>8518.2990.1320 | All<br>Origins | 45.0 |
| 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<br>8518.2200.1330<br>8518.2990.1330 | All<br>Origins | 50.0 |
| 16 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (6"-8") + 2 tweeters (with all options) Assorted shape/type                      | 8518.2100.1340<br>8518.2200.1340<br>8518.2990.1340 | All<br>Origins | 33.0 |
| 17 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (8.1"-10") + 2 tweeters (with all options) Assorted shape/type                   | 8518.2100.1350<br>8518.2200.1350<br>8518.2990.1350 | All<br>Origins | 42.0 |
| 18 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (10.1-12") + 2 tweeters (with all options) Assorted shape/type                   | 8518.2100.1360<br>8518.2200.1360<br>8518.2990.1360 | All<br>Origins | 51.0 |
| 19 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (12.1" or above) + 2 tweeters (with all options) Assorted shape/type             | 8518.2100.1370<br>8518.2200.1370<br>8518.2990.1370 | All<br>Origins | 60.0 |
| 20 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (6"-8") + 2 Speakers + 2 tweeters (with all options) Assorted shape/type         | 8518.2100.1380<br>8518.2200.1380<br>8518.2990.1390 | All<br>Origins | 41.0 |





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|----|---|--|----------------|------|
| 21 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (8.1"-10") + 2 Speakers + 2 tweeters (with all options) Assorted shape/type       | 8518.2100.1400<br>8518.2200.1400<br>8518.2990.1400 | All<br>Origins | 52.0 |
| 22 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (10.1-12") + 2 Speakers + 2 tweeters (with all options) Assorted shape/type       | 8518.2100.1410<br>8518.2200.1410<br>8518.2990.1410 | All<br>Origins | 62.0 |
| 23 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (12.1" or above) + 2 Speakers + 2 tweeters (with all options) Assorted shape/type | 8518.2100.1420<br>8518.2200.1420<br>8518.2990.1420 | All<br>Origins | 69.0 |
| 24 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (6"-8") + 4 Speakers + 2 tweeters (with all options) Assorted shape/type          | 8518.2100.1430<br>8518.2200.1430<br>8518.2990.1430 | All<br>Origins | 50.0 |
| 25 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (8.1"-10") + 4 Speakers + 2 tweeters (with all options) Assorted shape/type       | 8518.2100.1440<br>8518.2200.1440<br>8518.2990.1440 | All<br>Origins | 61.0 |
| 26 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (10.1-12") + 4 Speakers + 2 tweeters (with all options) Assorted shape/type       | 8518.2100.1450<br>8518.2200.1450<br>8518.2990.1450 | All<br>Origins | 71.0 |
| 27 | Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (12.1" or above) + 4 Speakers + 2 tweeters (with all options) Assorted shape/type | 8518.2100.1460<br>8518.2200.1460<br>8518.2990.1460 | All<br>Origins | 80.0 |
| 28 | Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (6"-8") + 6 tweeters (with all options) Assorted shape/type                       | 8518.2100.1470<br>8518.2200.1470<br>8518.2990.1470 | All<br>Origins | 60.0 |
| 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<br>8518.2200.1480<br>8518.2990.1480 | All<br>Origins | 65.0 |
| 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<br>8518.2200.1490<br>8518.2990.1490 | All<br>Origins | 71.0 |
| 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<br>8518.2200.1500<br>8518.2990.1500 | All<br>Origins | 88.0 |



|    |   |  |                |       |
|----|---|--|----------------|-------|
| 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<br>8518.2200.1510<br>8518.2990.1510 | All<br>Origins | 71.0  |
| 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<br>8518.2200.1520<br>8518.2990.1520 | All<br>Origins | 81.0  |
| 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<br>8518.2200.1530<br>8518.2990.1530 | All<br>Origins | 91.0  |
| 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<br>8518.2200.1540<br>8518.2990.1540 | All<br>Origins | 104.0 |
| 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<br>8518.2200.1550<br>8518.2990.1550 | All<br>Origins | 93.0  |
| 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<br>8518.2200.1560<br>8518.2990.1560 | All<br>Origins | 127.0 |
| 38 | Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (10.1-12") + 4 Speakers + 6 tweeters (with all options) Assorted shape/type       | 8518.2100.1570<br>8518.2200.1570<br>8518.2990.1570 | All<br>Origins | 135.0 |
| 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<br>8518.2200.1580<br>8518.2990.1580 | All<br>Origins | 146.0 |

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

The above-mentioned values are applicable only to Low End Brands.

Speakers with different specifications may be assessed under identical goods method or similar goods method as laid down in Section 25 (5) & (6) respectively of the Customs Act, 1969.

