

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

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

**(VALUATION RULING NO. 1834/2023)**

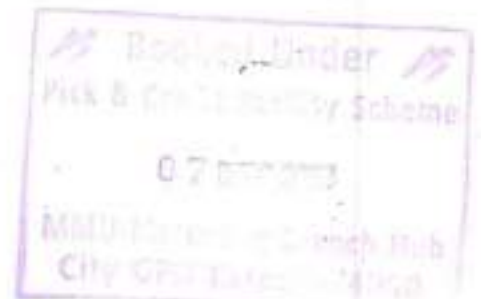


No. Misc/33/Mobile-Phones/V-Khi/2018/VII(Part-III)/1118.

Dated: 06-12-2023

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 25A of the Customs Act, 1969 vide Valuation Ruling No. 1732/2023 dated 23-01-2023. The existing Valuation Ruling was about nine months old and the Customs values determined therein were not reflective of prevailing international market. Furthermore, some old models given in the existing ruling have reached their End of Life (EOL) and needed to be considered for depreciation accordingly. Therefore, an exercise has been undertaken by this Directorate to determine the values of Mobile phones under Section 25A of the Customs Act, 1969.
- Stakeholders' Participation in determination of Customs values:** Meeting was convened on 30-08-2023 and 11-09-2023 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in afore-referred meetings.
- 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 Ruling are old but their assessable customs values are very high. For this purpose, ninety (90) days' clearance data has 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) read with Section 25 (9) of the Customs Act, 1969.



2-83/1581

City GPO (Intelligence) KARACHI-74000

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 wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at correct/transaction value in terms of sub-section 2 of Section 25 of the Customs Act, 1969. Therefore, identical goods value methods provided in Sections 25(5) was examined for applicability to determine customs values of subject goods but the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Then, similar goods value method provided in section 25(6) *ibid* was 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 Mobile Phone devices. 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 Mobile Phones:** Mobile Phones *hereinafter specified* shall be assessed to duty / taxes on the Customs Values vide Annexure-I which contains twenty six (26) number of pages having Serial No. 01 to Serial No. 1160:-

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 these 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:** 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 staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in this ruling are for the descriptions and specifications as mentioned in the Table in the Annexure of this Ruling. The assessment shall be finalized on

the basis of correct classifications after fulfilling requisite formalities related to importability or any 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 15 of the Customs Act, 1969 or any other law in vogue therein.

11. *This Valuation Ruling supersedes Valuation Ruling No. 1732/2023 dated 23-01-2023.*



(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, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (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.




GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

Annex-I

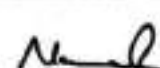
Dated: 06-12-2023

(1)	(2)	(3)	(4)
S. No	BRAND	MODEL	Custom Value C&F in US \$/Piece
1	APPLE	IPHONE 15 128GB	825
2	APPLE	IPHONE 15 256GB	925
3	APPLE	IPHONE 15 512GB	1125
4	APPLE	IPHONE 15 PLUS 128GB	925
5	APPLE	IPHONE 15 PLUS 256GB	1025
6	APPLE	IPHONE 15 PLUS 512GB	1225
7	APPLE	IPHONE 15 PRO 128GB	1100
8	APPLE	IPHONE 15 PRO 256GB	1175
9	APPLE	IPHONE 15 PRO 512GB	1400
10	APPLE	IPHONE 15 PRO 1TB	1600
11	APPLE	IPHONE 15 PRO MAX 256GB	1300
12	APPLE	IPHONE 15 PRO MAX 512GB	1500
13	APPLE	IPHONE 15 PRO MAX 1TB	1700
14	APPLE	IPHONE 14 Plus 128GB	774
15	APPLE	IPHONE 14 Plus 256GB	859
16	APPLE	IPHONE 14 Plus 512GB	1029
17	APPLE	IPHONE 14 128GB	682
18	APPLE	IPHONE 14 256GB	766
19	APPLE	IPHONE 14 512GB	934
20	APPLE	IPHONE 14 Pro 128GB	901
21	APPLE	IPHONE 14 Pro 256GB	985
22	APPLE	IPHONE 14 Pro 512GB	1153
23	APPLE	IPHONE 14 Pro 1TB	1321
24	APPLE	IPHONE 14 Pro Max 128GB	1030
25	APPLE	IPHONE 14 Pro Max 256GB	1114
26	APPLE	IPHONE 14 Pro Max 512GB	1283
27	APPLE	IPHONE 14 Pro Max 1TB	1451
28	APPLE	IPHONE 13 Mini 128GB	444
29	APPLE	IPHONE 13 Mini 256GB	518
30	APPLE	IPHONE 13 Mini 512GB	667
31	APPLE	IPHONE 13 128GB	518
32	APPLE	IPHONE 13 256GB	593
33	APPLE	IPHONE 13 512GB	741
34	APPLE	IPHONE 13 Pro 128GB	749
35	APPLE	IPHONE 13 Pro 256GB	823
36	APPLE	IPHONE 13 Pro 512GB	972
37	APPLE	IPHONE 13 Pro 1TB	1120
38	APPLE	IPHONE 13 Pro Max 128GB	823
39	APPLE	IPHONE 13 Pro Max 256GB	897
40	APPLE	IPHONE 13 Pro Max 512GB	1046

  
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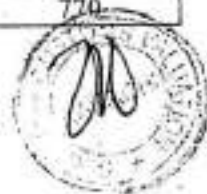
(1)	(2)	(3)	(4)
S. No	BRAND	MODEL	Custom Value C&F in US \$/Piece
41	APPLE	IPHONE 13 Pro Max 1TB	1194
42	APPLE	IPHONE 12 MINI-64GB BLACK	491
43	APPLE	IPHONE 12 MINI-64GB WHITE	491
44	APPLE	IPHONE 12 MINI-64GB RED	491
45	APPLE	IPHONE 12 MINI-64GB BLUE	491
46	APPLE	IPHONE 12 MINI-64GB GREEN	491
47	APPLE	IPHONE 12 MINI-128GB BLACK	525
48	APPLE	IPHONE 12 MINI-128GB WHITE	525
49	APPLE	IPHONE 12 MINI-128GB RED	525
50	APPLE	IPHONE 12 MINI-128GB BLUE	525
51	APPLE	IPHONE 12 MINI-128GB GREEN	525
52	APPLE	IPHONE 12 MINI-256GB BLACK	595
53	APPLE	IPHONE 12 MINI-256GB WHITE	595
54	APPLE	IPHONE 12 MINI-256GB RED	595
55	APPLE	IPHONE 12 MINI-256GB BLUE	595
56	APPLE	IPHONE 12 MINI-256GB GREEN	595
57	APPLE	IPHONE 12-64GB BLACK	561
58	APPLE	IPHONE 12-64GB WHITE	561
59	APPLE	IPHONE 12-64GB RED	561
60	APPLE	IPHONE 12-64GB BLUE	561
61	APPLE	IPHONE 12-64GB GREEN	561
62	APPLE	IPHONE 12-128GB BLACK	595
63	APPLE	IPHONE 12-128GB WHITE	595
64	APPLE	IPHONE 12-128GB RED	595
65	APPLE	IPHONE 12-128GB BLUE	595
66	APPLE	IPHONE 12-128GB GREEN	595
67	APPLE	IPHONE 12-256GB BLACK	665
68	APPLE	IPHONE 12-256GB WHITE	665
69	APPLE	IPHONE 12-256GB RED	665
70	APPLE	IPHONE 12-256GB BLUE	665
71	APPLE	IPHONE 12-256GB GREEN	665
72	APPLE	IPHONE 12 PRO-128GB GRAPHITE	700
73	APPLE	IPHONE 12 PRO-128GB WHITE	700
74	APPLE	IPHONE 12 PRO-128GB GOLD	700
75	APPLE	IPHONE 12 PRO-128GB BLUE	700
76	APPLE	IPHONE 12 PRO-256GB GRAPHITE	770
77	APPLE	IPHONE 12 PRO-256GB WHITE	770
78	APPLE	IPHONE 12 PRO-256GB GOLD	770
79	APPLE	IPHONE 12 PRO-256GB BLUE	770
80	APPLE	IPHONE 12 PRO-512GB GRAPHITE	909
81	APPLE	IPHONE 12 PRO-512GB WHITE	909
82	APPLE	IPHONE 12 PRO-512GB GOLD	909
83	APPLE	IPHONE 12 PRO-512GB BLUE	909
84	APPLE	IPHONE 12 PRO MAX-128GB GRAPHITE	770
85	APPLE	IPHONE 12 PRO MAX-128GB WHITE	770
86	APPLE	IPHONE 12 PRO MAX-128GB GOLD	770

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(1)	(2)	(3)	(4)
S. No	BRAND	MODEL	Custom Value C&F in US \$/Piece
87	APPLE	IPHONE 12 PRO MAX-128GB BLUE	770
88	APPLE	IPHONE 12 PRO MAX-256GB GRAPHITE	839
89	APPLE	IPHONE 12 PRO MAX-256GB WHITE	839
90	APPLE	IPHONE 12 PRO MAX-256GB GOLD	839
91	APPLE	IPHONE 12 PRO MAX-256GB BLUE	839
92	APPLE	IPHONE 12 PRO MAX-512GB GRAPHITE	979
93	APPLE	IPHONE 12 PRO MAX-512GB WHITE	979
94	APPLE	IPHONE 12 PRO MAX-512GB GOLD	979
95	APPLE	IPHONE 12 PRO MAX-512GB BLUE	979
96	APPLE	IPHONE 11 - 64GB WHITE	404
97	APPLE	IPHONE 11 - 64GB BLACK	404
98	APPLE	IPHONE 11 - 64GB GREEN	404
99	APPLE	IPHONE 11 - 64GB YELLOW	404
100	APPLE	IPHONE 11 - 64GB PURPLE	404
101	APPLE	IPHONE 11 - 64GB RED	404
102	APPLE	IPHONE 11 - 128GB WHITE	433
103	APPLE	IPHONE 11 - 128GB BLACK	433
104	APPLE	IPHONE 11 - 128GB GREEN	433
105	APPLE	IPHONE 11 - 128GB YELLOW	433
106	APPLE	IPHONE 11 - 128GB PURPLE	433
107	APPLE	IPHONE 11 - 128GB RED	433
108	APPLE	IPHONE 11 - 256GB WHITE	491
109	APPLE	IPHONE 11 - 256GB BLACK	491
110	APPLE	IPHONE 11 - 256GB GREEN	491
111	APPLE	IPHONE 11 - 256GB YELLOW	491
112	APPLE	IPHONE 11 - 256GB PURPLE	491
113	APPLE	IPHONE 11 - 256GB RED	491
114	APPLE	IPHONE 11 PRO - 64GB SPACE GREY	577
115	APPLE	IPHONE 11 PRO - 64GB SILVER	577
116	APPLE	IPHONE 11 PRO - 64GB MIDNIGHT GREEN	577
117	APPLE	IPHONE 11 PRO - 64GB GOLD	577
118	APPLE	IPHONE 11 PRO - 256GB SPACE GREY	664
119	APPLE	IPHONE 11 PRO - 256GB SILVER	664
120	APPLE	IPHONE 11 PRO - 256GB MIDNIGHT GREEN	664
121	APPLE	IPHONE 11 PRO - 256GB GOLD	664
122	APPLE	IPHONE 11 PRO - 512GB SPACE GREY	779
123	APPLE	IPHONE 11 PRO - 512GB SILVER	779
124	APPLE	IPHONE 11 PRO - 512GB MIDNIGHT GREEN	779
125	APPLE	IPHONE 11 PRO - 512GB GOLD	779
126	APPLE	IPHONE 11 PRO MAX -64GB SPACE GREY	635
127	APPLE	IPHONE 11 PRO MAX -64GB SILVER	635
128	APPLE	IPHONE 11 PRO MAX -64GB MIDNIGHT GREEN	635
129	APPLE	IPHONE 11 PRO MAX -64GB GOLD	635
130	APPLE	IPHONE 11 PRO MAX -256GB SPACE GREY	722
131	APPLE	IPHONE 11 PRO MAX -256GB SILVER	722
132	APPLE	IPHONE 11 PRO MAX -256GB MIDNIGHT GREEN	722

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(1)	(2)	(3)	(4)
S. No	BRAND	MODEL	Custom Value C&F in US \$/Piece
133	APPLE	IPHONE 11 PRO MAX -256GB GOLD	722
134	APPLE	IPHONE 11 PRO MAX -512GB SPACE GREY	837
135	APPLE	IPHONE 11 PRO MAX -512GB SILVER	837
136	APPLE	IPHONE 11 PRO MAX -512GB MIDNIGHT GREEN	837
137	APPLE	IPHONE 11 PRO MAX -512GB GOLD	837
138	APPLE	IPHONE X 64GB SPACE GREY	434
139	APPLE	IPHONE X 256GB SPACE GREY	499
140	APPLE	IPHONE XR 256GB BLACK	458
141	APPLE	IPHONE XS MAX 64GB SPACE GREY	559
142	APPLE	IPHONE XS MAX 256GB SPACE GREY	636
143	APPLE	IPHONE XS MAX 512GB SPACE GREY	738
144	APPLE	IPHONE XS 64GB SPACE GREY	508
145	APPLE	IPHONE XS 256GB SPACE GREY	585
146	APPLE	IPHONE XS 512GB SPACE GREY	687
147	APPLE	IPHONE XR 64GB BLACK	381
148	APPLE	IPHONE XR 128GB BLACK	407
149	APPLE	IPHONE XR 64GB BLUE	381
150	APPLE	IPHONE XR 128GB WHITE	407
151	APPLE	IPHONE 8 64GB SPACE GREY	299
152	APPLE	IPHONE 8 256GB SPACE GREY	363
153	APPLE	IPHONE 8 PLUS 64GB SPACE GREY	342
154	APPLE	IPHONE 8 PLUS 256GB SPACE GREY	406
155	APPLE	IPHONE 7 PLUS 128GB BLACK	345
156	APPLE	IPHONE 7 32GB BLACK	257
157	APPLE	IPHONE 7 128GB BLACK	297
158	APPLE	IPHONE 7 PLUS 32GB BLACK	305
159	APPLE	IPHONE 6S 128GB SPACE GRAY	297
160	APPLE	IPHONE 6S PLUS 128GB SPACE GREY	337
161	APPLE	IPHONE 6S 32GB SPACE GREY	257
162	APPLE	IPHONE 6S PLUS 32GB SPACE GREY	297
163	APPLE	IPHONE SE BLACK 64GB	256
164	APPLE	IPHONE SE WHITE 64GB	256
165	APPLE	IPHONE SE RED 64GB	256
166	APPLE	IPHONE SE BLACK 128GB	288
167	APPLE	IPHONE SE WHITE 128GB	288
168	APPLE	IPHONE SE RED 128GB	288
169	APPLE	IPHONE SE BLACK 256GB	352
170	APPLE	IPHONE SE WHITE 256GB	352
171	APPLE	IPHONE SE RED 256GB	352
172	HUAWEI	HUAWEI MATE 20 Lite	113
173	HUAWEI	HUAWEI MATE P20	199
174	HUAWEI	HUAWEI MATE P20X	223
175	HUAWEI	HUAWEI MATE P20X 5G	289
176	HUAWEI	HUAWEI MATE 30 Pro 5G	391
177	HUAWEI	HUAWEI MATE 40	385
178	HUAWEI	HUAWEI MATE 40 Pro	496

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