



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

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**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), (Appraisement – East / Appraisement –West, Lahore/ Faisalabad Appraisement / Enforcement, Sargodha/ Enforcement, 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 TABLETS UNDER SECTION  
25-A OF THE CUSTOMS ACT, 1969.**

**(VALUATION RULING NO 1760/2023)**

No. Misc/45/2017-VII /396

Dated: 10-04-2023

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

2. **Background of the valuation issue:** Earlier, customs values were determined and notified vide Valuation Ruling No.1066/2017 dated 02-03-2017. The Valuation Ruling was more than 5 years old and prices of the said goods have considerably changed in the international market. Therefore, an exercise has been undertaken by the Directorate to determine the same.

3. **Analysis / Exercise done to determine Customs values:** Meetings were convened on 26-12-2022 and 23-01-2023 but no relevant stakeholder appeared in the meetings. 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.

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) 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 Tablets. On the basis of available data / information collected and exercise conducted, the values of subject goods have been determined under sub-Section (7), read with sub-Section (9) of Section 25 of the Customs Act, 1969.

5. **Customs values of Tablets: hereinafter specified** shall be assessed to duty & taxes at following Customs Values:

S. No.	Description of Goods	Origin	PCT Code	PCT Code for WeBOC	Custom Values C&F US\$/Pc		
					Samsung, Lenovo, Dell, Acer, Sony, Microsoft, HTC, LG, Toshiba, HP	Huawei, Qtab, Xiaomi, Redmi	Low end brands like Ionic, Alcatel, Amazon etc.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Tablet upto 7'' with Sim	China	8471.3010	8471.3010.1000	71	50	40
		Other Origin		8471.3010.1100	86	60	53
2	Tablet upto 7'' without Sim	China		8471.3010.1200	66	44	35
		Other Origin		8471.3010.1300	78	52	41
3	Tablet upto 7.9'' with Sim	China		8471.3010.1400	89	53	44
		Other Origin		8471.3010.1500	108	65	57
4	Tablets upto 7.9'' without Sim	China		8471.3010.1600	84	47	40
		Other Origin		8471.3010.1700	101	57	49
5	Tablets upto 9'' with Sim	China		8471.3010.1800	104	62	50
		Other Origin		8471.3010.1900	120	73	65
6	Tablets upto 9'' without Sim	China		8471.3010.2000	94	54	47
		Other Origin		8471.3010.2100	114	65	62
7	Tablets upto	China		8471.3010.2200	167	75	55



	10'' with Sim	Other Origin	8471.3010.2300	202	89	76
8	Tablets upto 10'' without Sim	China	8471.3010.2400	162	66	52
		Other Origin	8471.3010.2500	191	78	72
9	Tablets upto 11'' with Sim	China	8471.3010.2600	207	95	61
		Other Origin	8471.3010.2700	250	108	89
10	Tablets upto 11'' without Sim	China	8471.3010.2800	200	81	57
		Other Origin	8471.3010.2900	237	93	83
11	Tablets upto 12'' with Sim	China	8471.3010.3000	256	109	66
		Other Origin	8471.3010.3100	311	132	104
12	Tablets upto 12'' without Sim	China	8471.3010.3200	249	100	63
		Other Origin	8471.3010.3300	294	112	96
Note: This Valuation Ruling does not cover Apple brand tablets						



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. 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.

7. **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.

8. **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.

9. 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.

10. This Ruling supersedes *Valuation Ruling No. 1066/2017 dated 02-03-2017*.



(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 Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House, Karachi.
- 15) The Director, Directorate of Customs Valuation, Lahore /Quetta/Peshawar.
- 16) The Deputy Director (IIQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.