



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE  
KARACHI  
Phone: 021-99214144

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No. Misc/33/Mobile-phone/V-Khi/2018/VII/517

Dated: 23.04.2025

VALUATION RULING NO. 1999/2025

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed, under Section 25D of the Customs Act, 1969 within 30 days before the Director General, Customs Valuation.
3. The values in valuation ruling shall be applicable to the given description and specification of goods.

Subject: DETERMINATION OF CUSTOMS VALUE OF NEW IPHONE (APPLE) MOBILE PHONES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 1834/2023 dated 06-12-2023 to the extent of New iPhone (Apple) Mobile Phones.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 16.01.2025 and 27.01.2025

3. **Background of the Issue:** The Directorate received a letter dated 16.01.2025 from the Collectorate of Customs (Airport), Islamabad and multiple representations from different stakeholders regarding revision of existing Valuation Ruling and inclusion of latest iPhone 16 Apple devices of different variants. The existing Valuation Ruling was more than an year old and the Customs values determined therein were not reflective of prevailing international market. Furthermore, some old models mentioned in the existing ruling have reached their End of Life (EOL) and needed to be considered for depreciation. Accordingly, in pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** Multiple meetings for the determination of customs values were scheduled on aforementioned dates that were attended by the relevant stakeholders. The stakeholders contended that the value of latest model iPhone 16 mobile devices of different variants be included and subsequently values of old models be



depreciated accordingly. Their viewpoints were heard in detail in view for the determination of customs values of the subject goods under Section 25A of the Customs Act, 1969. They were requested to submit relevant import documents to substantiate their contentions. For the determination of customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized. Some references of declared values were available.

5. **Method(s) adopted to determine Customs values:** To determine the transaction value of goods, the valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values did not correspond to market prices. Similarly, the data of identical and similar goods as per sections 25(5) & (6) *ibid* provided some references of demonstrable evidence of qualities and quantities of the same commercial level; however, it could not be solely relied upon. Meanwhile, a market inquiry as envisaged under sub-Section 7 of Section 25 of the Customs Act, 1969 was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various markets were visited and the actual prices of subject goods were acquired. As a result, after adjusting the amounts of profits, the C&F value has been determined under Section 25(7) of the Customs Act, 1969 read with Office Order No. 17/2014 dated 19-03-2014, which are **Annexure-I**:

6. **Customs values of New Iphone (Apple) Mobile Phones:** -In view of above the transaction value of the following goods has been determined and hereinafter specified shall be the Customs value for assessment of duty & taxes given against them vide **Annexure-I** which contains **five (05)** number of pages having **Serial no. 01 to 187:-**

7. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

8. The VR shall be applicable for the description and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

9. The Collectorates of customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

  
(Dr. Tahir Qureshi)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment–East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

**Copy for information:**

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.



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Annexure-I  
Date 23.04.2025

S. No	BRAND	MODEL	Custom Value C&F in US\$/Piece
1	2	3	4
1	Apple	IPHONE 16 128GB	666
2	Apple	IPHONE 16 256GB	764
3	Apple	IPHONE 16 512GB	955
4	Apple	IPHONE 16e 128GB	591
5	Apple	IPHONE 16e 256GB	688
6	Apple	IPHONE 16e 512GB	890
7	Apple	IPHONE 16 PLUS 128GB	764
8	Apple	IPHONE 16 PLUS 256GB	868
9	Apple	IPHONE 16 PLUS 512GB	1050
10	Apple	IPHONE 16 PRO 128GB	878
11	Apple	IPHONE 16 PRO 256GB	977
12	Apple	IPHONE 16 PRO 512GB	1178
13	Apple	IPHONE 16 PRO 1TB	1379
14	Apple	IPHONE 16 PRO MAX 256GB	1070
15	Apple	IPHONE 16 PRO MAX 512GB	1278
16	Apple	IPHONE 16 PRO MAX 1TB	1469
17	Apple	IPHONE 15 128GB	600
18	Apple	IPHONE 15 256GB	688
19	Apple	IPHONE 15 512GB	860
20	Apple	IPHONE 15 PLUS 128GB	688
21	Apple	IPHONE 15 PLUS 256GB	780
22	Apple	IPHONE 15 PLUS 512GB	945
23	Apple	IPHONE 15 PRO 128GB	790
24	Apple	IPHONE 15 PRO 256GB	880
25	Apple	IPHONE 15 PRO 512GB	1060
26	Apple	IPHONE 15 PRO 1TB	1240
27	Apple	IPHONE 15 PRO MAX 256GB	960
28	Apple	IPHONE 15 PRO MAX 512GB	1140
29	Apple	IPNONE 15 PRO MAX 1TB	1320
30	Apple	IPHONE 14 Plus 128GB	619
31	Apple	IPHONE 14 Plus 256GB	687
32	Apple	IPHONE 14 Plus 512GB	823
33	Apple	IPHONE 14 128GB	490
34	Apple	IPHONE 14 256GB	613
35	Apple	IPHONE 14 512GB	747
36	Apple	IPHONE 14 Pro 128GB	721

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SADAF REHMAN KHAN  
Deputy Director  
Directorate General of Customs Valuation,  
Karachi

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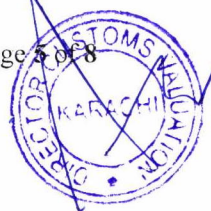


37	Apple	IPHONE 14 Pro 256GB	788
38	Apple	IPHONE 14 Pro 512GB	922
39	Apple	IPHONE 14 Pro 1TB	1057
40	Apple	IPHONE 14 Pro Max 128GB	824
41	Apple	IPHONE 14 Pro Max 256GB	891
42	Apple	IPHONE.14 Pro Max 512GB	1026
43	Apple	IPHONE 14 Pro Max 1TB	1161
44	Apple	IPHONE 13 Mini 128GB	355
45	Apple	IPHONE 13 Mini 256GB	414
46	Apple	IPHONE 13 Mini 512GB	534
47	Apple	IPHONE 13 I28GB	414
48	Apple	IPHONE 13 256GB	474
49	Apple	IPHONE 13 512GB	593
50	Apple	IPHONE 13 Pro 128GB	599
51	Apple	IPHONE 13 Pro 256GB	658
52	Apple	1PHONE 13 Pro 512GB	778
53	Apple	IPHONE 13 Pro 1TB	896
54	Apple	IPHONE 13 Pro Max 128GB	658
55	Apple	IPHONE 13 Pro Max 256GB	718
56	Apple	IPHONE 13 Pro Max 512GB	837
57	Apple	IPHONE 13 Pro Max 1 TB	1015
58	Apple	IPHONE 12 MINI-64GB BLACK	393
59	Apple	IPHONE 12 MINI-64G8 WHITE	393
60	Apple	IPHONE 12 MINI-64GB RED	393
61	Apple	IPHONE 12 MINI-64GB BLUE	393
62	Apple	IPHONE 12 MINI-640B GREEN	393
63	Apple	IPHONE 12 MINI-128G8 BLACK	420
64	Apple	IPHONE 12 MINI-I 28GB WHITE	420
65	Apple	IPHONE 12 MINI1428GB RED	420
66	Apple	IPHONE 12 MINI-128GB BLUE	420
67	Apple	IPHONE 12 MINI-128G8 GREEN	420
68	Apple	IPHONE 12 MINI-256G8 BLACK	476
69	Apple	IPHONE 12 MINI-256GB WHITE	476
70	Apple	IPHONE 12 MINI-256G8 RED	476
71	Apple	IPHONE 12 MINI-256GB BLUE	476
72	Apple	IPHONE 12 MINI-256GB GREEN	476
73	Apple	IPHONE 12-64GB BLACK	449
74	Apple	IPHONE 12-64GB WHITE	449
75	Apple	IPHONE I 2-64GB RED	449
76	Apple	IPHONE 12-64GB BLUE	449
77	Apple	IPHONE 12-640B GREEN	449
78	Apple	IPHONE 12-128GB BLACK	476
79	Apple	IPHONE 12-128.GB WHITE	476
80	Apple	IPHONE 12-128GB RED	476
81	Apple	IPHONE 12-128GB. BLUE	476
82	Apple	IPHONE 12-128GB GREEN	476

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SADAF REHMAN KHAN  
 Deputy Director  
 Directorate General of Customs Valuation,  
 Karachi

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83	Apple	IPHONE 12-256GB BLACK	532
84	Apple	IPHONE 12-256GB WHITE	532
85	Apple	IPHONE 12-256GB RED	532
86	Apple	IPHONE 12-256GB BLUE	532
87	Apple	IPHONE 12-256GB GREEN	532
88	Apple	IPHONE 12 PRO-128GB GRAPHITE	560
89	Apple	IPHONE 12 PRO-128GB WHITE	560
90	Apple	IPHONE 12 PRO-128GB GOLD	560
91	Apple	IPHONE 12 PRO-128GB BLUE	560
92	Apple	IPHONE 12 PRO-256GB GRAPHITE	616
93	Apple	IPHONE 12 PRO-256GB WHITE	616
94	Apple	IPHONE 12 PRO-256GB GOLD	616
95	Apple	IPHONE 12 PRO-256GB BLUE	616
96	Apple	IPHONE 12 PRO-512GB GRAPHITE	727
97	Apple	IPHONE 12-PRO-512013 WHITE	727
98	Apple	IPHONE 12 PRO-512GB GOLD	727
99	Apple	IPHONE 12 PRO-512GB BLUE	727
100	Apple	IPHONE 12 PRO MAX-I 28GB GRAPHITE	616
101	Apple	IPHONE 12 PRO MAX-128GB WHITE	616
102	Apple	IPHONE 12 PRO MAX-428GB GOLD	616
103	Apple	IPHONE 12 PRO MAX-I 28GB BLUE	616
104	Apple	IPHONE 12 PRO MAX-256G8 GRAPHITE	671
105	Apple	IPHONE 12 PRO MAX-256GB WHITE	671
106	Apple	IPHONE 12 PRO MAX-256GB GOLD	671
107	Apple	IPHONE 12 PRO MAX-2560B BLUE	671
108	Apple	IPHONE 12 PRO MAX-512GB GRAPHITE	783
109	Apple	IPHONE 12 PRO MAX-512GB WHITE	783
110	Apple	IPHONE 12 PRO MAX-512G9 GOLD	783
111	Apple	IPHONE 12 PRO MAX-512GB BLUE	783
112	Apple	IPHONE 11 - 64GB WHITE	323
113	Apple	IPHONE 11 - 64GB BLACK	323
114	Apple	IPHONE 11 - 64GB GREEN	323
115	Apple	IPHONE 11 - 64GB YELLOW	323
116	Apple	IPHONE 11 - 64GB PURPLE	323
117	Apple	IPHONE 11 -64GB RED	323
118	Apple	IPHONE 11 - 128GB WHITE	346
119	Apple	IPHONE 11- 128GB BLACK	346
120	Apple	IPHONE 11 - 128GB GREEN	346
121	Apple	IPHONE 11 - 1280B YELLOW	346
122	Apple	IPHONE 11 - 128GB PURPLE	346
123	Apple	IPHONE 11 - 128GB RED	346
124	Apple	IPHONE 11 - 256GB WHITE	393
125	Apple	IPHONE 11 - 256GB BLACK	393
126	Apple	IPHONE 11 - 256GB GREEN	393
127	Apple	IPHONE 11 -256GB YELLOW	393
128	Apple	IPHONE 11 -256GB PURPLE	393

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~~SAMIR REHMAN KHAN~~  
City Director  
Ministry of Customs Valuation,  
Karachi

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