

(This Ruling has been revised / superseded vide Valuation Ruling No. 1222/2017 dated 10-11-2017)

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

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

Determination of Customs Values of Printers (HS Code 8443.3220, 8443.3210, 8443.3230 & 8443.3290) Under Section 25-A of the Customs Act, 1969

(VALUATION RULING No. 875/2016)

No. Misc/21/2007-VII (Part-III)/8630

Dated: 22-06-2016

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

2. Background of the valuation issue: The Customs values of Printers were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling NO.205/2009 dated 30-12- 2009. A number of representations were received to determine the customs values afresh in the light of existing international market prices, according to the different brands and models. Therefore an exercise to determine customs values of Printers afresh in terms of Section 25-A of the Customs Act, 1969 was initiated.

3. Stakeholders participation in determination of Customs values: A meeting for the determination of customs values of Printers with stakeholders was scheduled on 24-05-2016. The meeting was attended by a few importers. On the request of MIs Pakistan Computer Association Islamabad, another meeting was scheduled on 07-06-2016. The meeting was attended by a number of importers, including representatives of M/s, ABM Data Systems (Private) Ltd" M/s. Mushko Electronics Private Ltd etc.

4. During the course of meeting, the importers were of the view that the values of Printers were determined since long. They asserted that a number of new models have been introduced by all manufacturers but there is no uniform customs value for such models. M/s. Mushko, representative of HP Printers, submitted their proposals along with evidences of import. M/s. ABM Systems (Private) Ltd also submitted their commercial invoices and sales tax invoices of their brands namely Epson Printers. It was also agreed during the stakeholders' meeting that market survey would also be conducted regarding those brands which are available in the market and are being regularly imported.

5. Method adopted to determine Customs values: Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Generators. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available. Identical/ similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. Online values of subject goods were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of different type of printers have been determined under section 25(9) of the Customs Act, 1969.

6. Customs values for Printers: Printers as specified herein shall be assessed to duty/taxes at the Customs values given in the following tables.-

Table-A (Customs Values of Epson Brand Printers)

S.No.	Description	PCT	Proposed PCT for WeBOC	Origin	Customs value US\$/Per Pc
1	Epson T60 Single Function Inkjet Printer	8443.3210	8443.3210.1000	All Origins	135
2	Epson L1390 /L1410/L1430 Inkjet Printer	8443.3220	8443.3220.1000	All Origins	282
3	Epson L310 Single Function Inkjet Printer	8443.3230	8443.3230.1000	All Origins	99
4	Epson L120 Single Function Inkjet Printer	8443.3290	8443.3290.1000	All Origins	92
5	Epson L800/L805 Single Function Inkjet Printer			All Origins	225
6	Epson M100 Single Function Inkjet Printer			All Origins	95
7	Epson L220 Multi Function Inkjet Printer			All Origins	122
8	Epson L360 Multi Function Inkjet Printer			All Origins	140
9	Epson L365 Multi Function Inkjet Printer			All Origins	180
10	Epson L565 Multi Function Inkjet Printer			All Origins	230
11	Epson M 200 Multi Function Inkjet Printer			All Origins	161
12	Epson L 455 Multi Function Inkjet Printer			All Origins	220
13	Epson L 555 Multi Function Inkjet Printer			All Origins	230
14	Epson L 655 Multi Function Inkjet Printer			All Origins	290
15	Epson L 850 Multi Function Inkjet Printer			All Origins	320
16	Epson L1300 Multi Function Inkjet Printer			All Origins	350
17	Epson L1800 Multi Function Inkjet Printer			All Origins	430
18	Epson LX-310 /LX-350 Impact Printer			All Origins	106
19	Epson FX-2175 Impact Printer			All Origins	286
20	Epson LQ-310 /LQ-350 Impact Printer			All Origins	110
21	Epson LQ-2190 Impact Printer	All Origins	350		

Table-B (Customs Values of HP Brand Printers)

S.No.	Description	PCT	Proposed PCT for We BOC	Origin	Customs value US\$/Per Pc
1	HP Laserjet Professional P1102	8443.3210	8443.3210.1100	All Origins	75
2	Laserjet P1102W Wireless Printer (HP)	8443.3220	8443.3220.1100	All Origins	81
3	HP Designjet T 795 44-ine printer	8443.3230	8443.3230.1100	All Origins	2217
4	HP Laserjet Enterorise M605DN printer	8443.3290	8443.3290.1100	All Origins	1015
5	HP Color Laserjet Pro MFP M277DW			All Origins	450
6	HP Design Jet Z5400 Postscript e-Printer			All Origins	3400
7	HP Laserjet ENT 500 Color MFP M575DN printer			All Origins	1462
8	7500 Scanjet Enterprise Flow Flatbed Scanner (HP)			All Origins	679
9	HP Designjet T1300 44"Post Script e printer			All Origins	5515
10	Color LJ CP4025DN Printer (HP)			All Origins	963
11	HP LaserJet Enterprise 700 M712DN Printer			All Origins	1412
12	HP LaserJet Enterprise Flow MFP M630Z			All Origins	3243
13	HP LaserJet Pro400M401NPrinter			All Origins	163
14	HP LaserJet Pro M402N Printer			All Origins	160
15	HP LaserJet Pro M402DN Printer			All Origins	182
16	HP LaserJet Ent 500 MFP -M 525F Printer			All Origins	2096
17	HP Laser Jet Ent M605X Printer	All Origins	921		
18	Laser Jet P2035 Printer HP	All Origins	142		
19	HP Laser Jet Pro 400 M401 DN e Printer	All Origins	180		
20	Scanjet N6310 Scanner (HP)	All Origins	315		
21	HP Scanjet 200 Flatbed Photo Scanner	All Origins	47		
22	HP LaserJet Enterprise M606 DN Printer	All Origins	1224		
23	HP LaserJet 700 M725Z MFP Printer	All Origins	3039		

24	HP Color LaserJet Enterprise M750DN A size Printer			All Origins	1257
25	HP Color LaserJet Enterprise M553DN			All Origins	1065
26	Scanjet G-3110 Scanner (HP)			All Origins	108
27	HP scan jet 200 Flatbed Photo Scanner			All Origins	48
28	HP Laser Jet Pro M201DW			All Origins	112
29	HP Laser Jet Ent 600 M601N			All Origins	650
30	HP Laser Jet Ent 600 M601DN Printer			All Origins	848
31	HP Laser Jet Pro MFP M225DN			All Origins	203
32	HP Color Laserjet Pro MFP M I77F Printer			All Origins	324
33	HP LJ M604 Printer			All Origins	650
34	HP DJ Z6800 Printer			All Origins	10435
35	HPCLJ pro M452DNprinter			All Origins	450
36	HPLJ M402DW Printer			All Origins	212
37	HP Color LaserJet Pro MFP M477fdw			All Origins	301
38	HP Envy 5540 All in One Printer			All Origins	56
39	HP Laser Jet Pro MFP M225dw			All Origins	196
40	HP Laser Jet Enterprise Color Flow MFP 575C			All Origins	2200
41	HP Laser Jet Enterprise 700 Color MFP			All Origins	3100
42	HP Deskjet 2130 3in 1			All Origins	18
43	HP Deskjet 2 132 3in 1			All Origins	18.5
44	HP Deskjet 1515 3in 1			All Origins	22.5

Table-C (Customs Values of Canon Brand Printers)

S.N o.	Description	PCT	Proposed PCT for We BOC	Origin	Customs value US\$/Per Pc
1	Canon selphy CP810 Compact	8443.3210	8443.32 10.1200	All Origins	51
2	Canon selphy CP820 Compact Photo	8443.3220	8443.3220.1200	All Origins	60
3	Canon selphy CP10 Photo	8443.3230	8443.3230.1200	All Origins	57
4	Canon Pixma MX477 Multifunction	8443.3290	8443.3290.1200	All Origins	56
5	Canon Pixma Inkjet E400 Multifunction			All Origins	36
6	Canon Pixma Inkjet E560 Multifunction			All Origins	53
7	Canon Pixma Inkjet E610 Multifunction			All Origins	59

8	Canon Pixma IP2580 Photo Inkjet		All Origins	22
9	Canon Pixma IP 2870/IP2872 Inkjet		All Origins	21
10	Canon Pixma Inkjet E510 Multifunction		All Origins	37
11	Canon Pixma Inkjet E600 Multifunction		All Origins	56
12	Canon Pixma IP 100Photo Inkjet		All Origins	116
13	Canon Pixma IP2772 Inkjet		All Origins	20
14	Canon Pixma IX-6770 A3 size Inkjet		All Origins	121
15	Canon Pixma IP8770 Photo Inkjet		All Origins	153
16	Canon MG5470 Photo all-in-One		All Origins	86
17	Canon IBP2900 Monochrome Laser		All Origins	69
18	Canon LBP6030 Mono Laser		All Origins	50
19	Canon I-Sensys LBP6020B Mono Laser		All Origins	51
20	Canon MG3570 Photo All-in-One		All Origins	52
21	Canon MG5570 Photo All-in-One		All Origins	59
22	Canon LBP6000 Mono Laser		All Origins	47
23	Canon I-Sensys LBP6200D Mono		All Origins	109
24	Canon LBP6230DN Mono Laser		All Origins	98
25	Canon Image Class MF4720W		All Origins	108
26	Multifunction		All Origins	111
27	Canon Image Class MG4820D		All Origins	126
28	Canon Image Class MF3010 Multifunction		All Origins	77
29	Canon Image Prograf iPF5100		All Origins	1467
30	Canon Image Prograf PRO-1000		All Origins	909
31	Canon Pixma PRO-1		All Origins	699
32	Canon Pixma PRO-10		All Origins	489
33	Canon Pixma PRO-100		All Origins	349
34	Canon Image Class MF416dw Wireless		All Origins	279
35	All in One Laser AirPrint Printer		All Origins	419
36	Canon Image Class D1520 Duplex, Wireless All in		All Origins	349

	One Laser Airprint Printer				
37	Canon Image Class MF414dw			All Origins	192
38	Wireless, Duplex All in One Laser			All Origins	118
39	Canon Image Class LBP251dw Wireless, Duplex Laser AirPrint Printer			All Origins	209
40	Canon Color image Class MF624Cw Wireless 3 in 1 Laser AirPrint Printer			All Origins	244
41	Canon Color image Class MF628Cw Wireless All In one Laser AirPrint Printer			All Origins	279
42	Canon Color image Class MF726Cdw Wireless All in one Laser-Print, Scan			All Origins	384
43	Canon Color image Class MF217w Wireless 4 in 1 Laser AirPrint, Printer Scanner			All Origins	146
44	Canon Image Class LBP6030w Wireless Laser printer			All Origins	111
45	Canon Image Class LBP7660Cdn Laser Printer			All Origins	349
46	Canon image Class MF229dw Wireless All in One Laser AirPrint, PrinterCopier			All Origins	209
47	Canon image Class MF227dw Wireless All in One Laser AirPrint, Printer Copier			All Origins	174
48	Canon image Class MF216n All in One Laser AirPrint, Printer, Copier, Scanner, Fax			All Origins	139
49	Canon Color Image Class MF212w Wireless 3 in 1 Laser AirPrint Printer, Copier			All Origins	132
50	Canon Image Class LBP6780dn Laser printer			All Origins	489
51	Canon Image Class LBP6230dw Wireless Laser printer			All Origins	118
52	Canon Pixma iP110and image FORMULA P-215II Mobile Print & Scan Bundle			All Origins	265

53	Canon Pixma MX922 Wireless Premier , Business Bundle			All Origins	164
54	Canon Pixma iP8720 Wireless Inkjet Photo Printer Bundle			All Origins	174

Table-D (Customs Values of Samsung Brand Printers)

S.N.O	Description	PCT	Proposed PCT for WeBOC	Origin	Customs value US\$/Per Pc
1	Samsung M2070 Xpress Monolaser Multifunction	8443.3210	8443.3210.1300	All Origins	66
2	Samsung ML-2 165 MonoLaser	8443.3220	8443.3220.1300	All Origins	39
3	Samsung ML-2165W Mono Laser Wireless	8443.3230	8443.3230.1300	All Origins	46
4	Samsung ML-2851ND Mono Laser	8443.3290	8443.3290.1300	All Origins	68
5	Samsung SCE-3405 Mono Laser Multifunction			All Origins	64
6	Samsung SCX-4600 MultifunctionLaser			All Origins	78
7	Samsung Proxpress SLM3320ND/XSG			All Origins	65
8	Samsung M2825ND Mono Laser			All Origins	106
9	Samsung ELX-3305 Color LaserMultifunction			All Origins	151
10	Samsung SCX-3405F Mono Laser Multifunction			All Origins	80
11	Samsung CLP-365/XSG Color Laser			All Origins	96
12	Samsung Proxpress SLM3820ND/XSG			All Origins	96
13	Samsung Proxpress SLM4020ND/XSG Mono Laser			All Origins	122
14	Samsung Xpress C480FW			All Origins	245
15	Samsung Xpress M2825DW			All Origins	56
16	Samsung Multifunction Printer Xpress M2875DW			All Origins	91
17	Samsung Multi function Printer Xpress M2070FW			All Origins	147
18	Samsung Printer Xpress M2020W			All Origins	56
19	Samsung Multifunction Printer Xpress CI860FW			All Origins	315

20	Sam sung Multifunction XpressC460FW			All Origins	245
21	Sam sung Multifunction Printer XpressM2885FW			All Origins	161
22	Samsung Multifunction ProXpressM3370FD			All Origins	175
23	Samsung Multifunction ProXpress M3870FD			All Origins	175

7. These printers are being manufactured in different places across the globe depending on economy of scale, regional supply chain and consumption in the specific market. However, due to brand loyalty, these are usually traded on the basis of brand name and specifications; therefore, it was considered prudent to base the values on all origin basis in the Ruling. Furthermore, this Directorate General has endeavored to incorporate in the ruling different types and specifications of printers as being traded / imported and are currently available in the market. The printers other than the ones specified in the Ruling may be assessed under section 25 of the Customs Act, 1969. If the value dispute regarding printers not available in this ruling is not resolved at Collect orate level, the same may be forwarded to this Directorate General for suitable advice.

8. In cases where declared/ transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (I) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

9. 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 it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25- A of the Customs Act, 1969.

10. Revision of the value determined vide t his Valuation Ruling: A revision petition may be filed against this Ruling, as provided under Section 25-D 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.

11. The Collectors of Customs may kindly ensure that the values given in the 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. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in the Table above. HS codes are mentioned for illustrative purposes only so that VR values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling all formalities relating to importability or any other certifications required thereon. In addition to this, it is further necessary to verify that there is no misdeclaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

12. *This ruling supersedes Valuation Ruling No.205/2009 dated, 30-12-2009*

(DR.WASIF ALI MEMON)
Director

Copy for information to:-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General , Intelligence and Investigation-FBR, Islamabad.

8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting Valuation Ruling NO.205/2009 dated 30-12-2009.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st Floor, Custom House, Karachi.
21. Guard File.