

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

The Collector of Customs, Collectorate of Customs, (Appraisalment - West) / Appraisalment – East / Appraisalment - Port Muhammad Bin Qasim / Enforcement JIAP, / Export / Export PMBQ), Karachi / Hyderabad / (Appraisalment / Enforcement Quetta / Gawadar / (Appraisalment / Enforcement / AIIA Lahore / Appraisalment, Faisalabad Appraisalment Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan (Appraisalment Enforcement), Peshawar / Enforcement, Dera Ismail Khan.

**DETERMINATION OF CUSTOMS VALUES OF MOBILE PHONE ACCESSORIES UNDER
SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 1639 / 2022)

No. Misc/20/2016-VII/413

Dated: 29th April, 2022

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

2. Background of the valuation issue: Earlier the customs value of mobile phone accessories was determined vide Valuation Ruling No. 1462/2020 dated 11.08.2020. Importers and different trade bodies agitated over the customs value given in the above referred Valuation Ruling. Subsequently, a meeting was held in Federation of Pakistan Chamber of Commerce and Industry (FPCCI) with Directorate General of Customs Valuation on 25-05-2021, where the chamber requested to re-look the issue of values determined giving due consideration to their point of view. Moreover, FPCCI, through a representation No. FPCCI-FBR & MA WING-FBR/2022-146 dated 03-03-2022 requested to revise the value of mobile phone accessories to reflect true transactional values. Accordingly, an exercise to determine the Customs values of the subject goods afresh was initiated under Section 25A of The Customs Act, 1969.

3. Stakeholders' participation in determination of Customs values: Meetings were held on 18-11-2021, 10-01-2022 and 17-03-2022 with stakeholders including the representatives of importers and trade bodies. All the participants were requested to submit following documents so that correct customs values could be determined:-

- i. *Invoices of imports during last three months showing factual value.*
- ii. *Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained*
- iii. *Copies of Contracts made / LCs opened during the last three months showing the value of item in question.*
- iv. *Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.*

4. The Meetings were attended by different importers. They questioned the categorization of their brands and qualifies and values mentioned in earlier ruling thereof and provided documentary evidences of different mobile phone accessories. They were also of the opinion that some higher values given in earlier Ruling has caused the goods being smuggled into Pakistan in large scale. The online values were also referred from different online market places as well as whole sale market to cross check the prevalent international and domestic prices.

5. Method adopted to determine Customs values: Valuation methods provided under Section 25 of the Customs Act, 1969 were followed. Transaction value method provided given 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 which provided some reference

values but due to wide variation could not be exclusively relied on. Deductive Value Method as envisaged under Section 25(7) of the Customs Act, 1969. Online Prices were also checked within the meaning of proviso to sub-section (1) of Section 25A inserted vide Finance Act, 2021. Finally, PRAL database, market information and international prices through Web were examined thoroughly, all the information so gathered was analyzed for determination of Customs Value of the subject good. Consequently, Deductive Value Method as provided under section 25(7) of the Customs Act, 1969 was applied to arrive at assessable customs values of Mobile Accessories.

6. Customs Values hereinafter specified shall be assessed for duty / taxes at the following minimum values:-

Table-A

S. No.	Description of goods	PCT	Proposed PCT for WeBOC	Custom Values C&F in US\$ per piece		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				A	B	C
1	Mobile Charger With Smart Jack 15 Watts	8504.4020	8504.4020.1000	08.50	3.50	1.25
2	Mobile Charger With Smart Jack 15.1-20.0 Watts			16.50	5.50	2.45
3	Mobile Charger With Smart Jack 20.1-25.0 Watts			22.50	6.50	4.50
4	Mobile Charger With Smart Jack 25.1-35.0 Watts			30.90	12.884	7.50
5	Mobile Charger With Smart Jack 35.1-45.0 Watts			38.50	15.458	10.50
6	Mobile Charger With Smart Jack 45.1-55.0 Watts			46.50	18.50	15.50
7	Mobile Charger With Smart Jack 55.1-65.0 Watts			54.50	21.50	18.50
8	Mobile Charger With Smart Jack 65.1-75.0 Watts			62.50	24.50	21.50
9	Mobile Charger With Smart Jack 75.1-85.0 Watts			70.50	27.50	24.50
10	Mobile Charger With Smart Jack 85.1-95.0 Watts			78.50	30.50	27.50
11	Mobile Charger With Smart Jack 95.1-105.0 Watts			86.50	33.50	30.92
12	Mobile Charger With Smart Jack 105.1-115.0 Watts			94.50	36.50	33.50
13	Mobile Charger With Smart Jack 115.1-125.0 Watts			102.50	39.50	37.36
14	Wireless Charger Pad/Stand	8504.4020	8504.4020.1100	30.00	7.75	7.70
15	Car Charger Single slot	8504.4020	8504.4020.1200	6.35	6.15	2.50
16	Car Charger Multi Slot/Smart Jack			12.70	11.30	4.90
17	Power Bank 10000 mAh	8507.8000	8507.8000.1000	95.00	9.25	7.58
18	Power Bank 20000 mAh			110.00	13.50	11.99
19	Power Bank 20000 mAh			120.00	16.50	16.90
20	Wireless Power Bank			29.00	22.15	17.10
21	Mobile Cover / Pouch / Case (Plastic / Artificial Leather)	8529.9090	8529.9090.1000	45.00	10.35	1.40
22	Mobile Cover / Pouch / Case (Pure Leather)			55.00	12.75	5.71
23	Mobile Phone Hands Free with smart Jack	8518.3000	8518.3000.1000	6.75	3.99	1.36
24	Mobile Phone Hands Free with smart Jack (Air Buds / Air Pods / Air dots), (Neck / Hung / Sport)			80.20	71.60	20.10

25	Bluetooth Hands Free			20.00	12.70	6.75
26	Wireless Head Phones			30.00	15.50	11.60
27	Built in Mobile Battery with Strip	8507.8000	8507.8000.1300	13.50	10.30	7.99
28	Mobile Data / Charging Cable	8544.4990	8544.4990.1000	21.00/kg	15.60/kg	12.00/kg
29	Card Reader (Single Slot)	8523.8090	8523.8090.1000	2.00	1.50	1.15
30	Card Reader (Multi Slot)			2.99	2.30	2.00
31	OTG Connector	8529.9090	8529.9090.1500	2.53	1.95	1.50
32	USB Charging Station / Dock / Extension	8504.4020	8504.4020.1300	30.40	23.40	18.00
Note 1: Column A of Table A covers brands like: Apple etc.						
Note 2: Column B of Table A covers brands like: Samsung Sony LG Motorola Huawei, Nokia, Beats, Bose, Bosch, Toshiba Canon, Yamaha, Pioneer & U-Green, Anker, Logitech etc.						
Note 3: Column C of Table A covers brands like: Baseus, Belkin, Morphey, Native Union, OtterBox, Soche, Ubio, Tech21, Elevation lab, Decoded. Incase, Lander, Moment, Walden, Popsockets, Riversong etc.						

Table-B

Sr. #	Description of goods	PCT	Proposed PCT for WeBOC	Custom Values C&F in US\$ per piece
(1)	(2)	(3)	(4)	(5)
1.	Mobile Charger With Smart Jack with Wire Up to 1A	8504.4020	8504.4020.1400	0.81
2	Mobile Charger With Smart Jack with Wire Up to 2A			1.61
3	Mobile Charger With Smart Jack with Wire Up to 3A			2.36
4	Mobile Charger With Smart Jack with Wire Up to 4A			2.47
5	Mobile Charger Multi Slot without wire upto 2A			0.52
6	Mobile Charger Multi Slot without wire upto 3A			1.15
7	Mobile Charger Multi Slot without wire upto 4A			1.45
8	Wireless Charger Pad Stand	8504.4020	8504.4020.1500	5.43
9	Car Charger Smart Jack(Single Slot)	8504.4020	8504.4020.1600	1.99
10	Car Charger Multi Slot / Smart Jack			2.50
11	Built In Mobile Batterv with Strip	8507.8000	8507.8000.1400	2.35
12	Power Bank up to 2600 mAh	8507.8000	8507.8000.1100	3.25
13	Power Bank up to 5000 mAh			3.75
14	Power Bank up to 10000 mAh			5.25
15	Power Bank up to 20000 mAh			7.00
16	Power Bank up to 30000 mAh			7.30
17	Wireless power Bank			10.00
18	Selfie Stick without Remote	8529.9090	8529.9090.1000	3.44
19	Selfie Stick with Remote			3.53
20	Casing Pouch (Artificial Leather)	8529.9090	8529.9090.1100	1.40
21	Casing/ Pouch			5.71
22	Glass Protector	7007.1190	7007.1190.1000	7.68/KG
23	Mobile Phone Hands Free / Ear Phone with Smart Jack	8518.3000	8518.3000.1100	1.59
24	Wireless Ear Buds / Air Pods / Ear Dots / Neck / Hang / Sport			6.25
25	Bluetooth Hands Free			5.04
26	Wire Head Phone			7.21
27	Wireless Head Phone			8.37
28	Mobile Data Charging Cable			8544.4990
29	Card reader (Single Slot)	8523.8090	8523.8090.1100	1.13
30	Card reader (Multi Slot)			2.00
Note: Table-B covers brands like: Oppo, Vivo, OnePlus, Mi, Redmi, Relme, Infinix etc.				

TABLE-C

Sr. #	Description of goods	PCT	Proposed PCT for WeBOC	Custom Values C&F in US\$ per piece
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(1)	(2)	(3)	(4)	(5)
1	Mobile Charger With Smart Jack (Type "C" & Lightning) with Wire Up to 1A, 2A, 3A and 4A	8504.4020	8504.4020.1700	0.31
2	Mobile Charger Single Slot / Multi Slot without Wire Up to 2A, 3A and 4A			0.33
3	Wireless Charger Pad Stand	8504.4020	8504.4020.1800	1.01
4	Car Charger Smart Jack (Single Slot) (Type C / Lightning)	8504.4020	8504.4020.1900	0.22
5	Car Charger Multi Slot / Smart Jack (Type C / Lightning)			0.26
6	Built In Mobile Battery with Strip	8507.8000	8507.8000.1500	0.54
7	Power Bank up to 2600 mAh	8507.8000	8507.8000.1200	0.57
8	Power Bank up to 5000 mAh			0.76
9	Power Bank up to 10000 mAh			1.16
10	Power Bank up to 20000 mAh			1.25
11	Power Bank up to 30000 mAh			1.40
12	Wireless Power Bank			2.40
13	Selfie Stick without Remote	8529.9090	8529.9090.1000	0.70
14	Selfie Stick with Remote			0.98
15	Casing Pouch (Artificial Leather)	8529.9090	8529.9090.1200	0.20
16	Casing/ Pouch			0.80
17	Glass Protector	7007.1190	7007.1190.1100	2.56/KG
18	Mobile Phone Hands Free / Ear Phone with Smart Jack	8518.3000	8518.3000.1200	0.17
19	Wireless Air Buds / Air Pods / Ear Dots / Neck / Hang / Sport			0.45
20	Bluetooth Hands Free			0.30
21	Wire Head Phone			0.63
22	Wireless Head Phone			0.81
23	Mobile Data Charging Cable	8544.4990	8544.4990.1200	2.66/Kg
24	Card reader (Single Slot)	8523.8090	8523.8090.1200	0.10
25	Card reader (Multi Slot)			0.20
26	OTG Connector	8529.9090	8529.9090.1600	0.04
27	USB Charging Station / Dock / Extension	8504.4020	8504.4020.2000	0.61

Note: Table C covers only unbranded/low end Chinese brands.

Table-D (Mobile Bar Phone)

Sr. #	Description of goods	PCT	Proposed PCT for WeBOC	Custom Values C&F in US\$ per piece
(1)	(2)	(3)	(4)	(5)
1.	Bar Clip Car Universal Charger DC	8504.4020	8504.4020.2100	0.10
2	Bar Charger Desktop			0.15
3	Mobile Charger with Micro Jack			0.15
4	Car Charger With Micro Jack			0.15
5.	Mobile Battery Bar Phone (Li-on / Lithium)	8506.8000	8506.8000.1600	0.08
6.	Casing	8529.9090	8529.9090.1300	0.15
7.	Pouch (Plastic / PVC)	8529.9090	8529.9090.1400	0.05
8.	Mobile Hands free with Pin/ Earphone	8518.3000	8518.3000.1300	0.08

7. In cases where declared values are higher than the Customs value determined in this Ruling the assessing officer 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 officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

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 it is rescinded or

revised by the competent authority in terms of sub-Sections (4) of Section 25A of the Customs Act, 1969, read with Rule 107(a), chapter ix, of the Customs Rules, 2001.

9. Revision of the value determined vide this Valuation Ruling: This Valuation Ruling is appealable under the law and a revision petition may be filed against this Ruling, 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.

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 staff without fail. Any

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 Directorate General immediately. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in Para-6. PCT Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling all formalities relating to importability or any other certifications required thereon.

12. This ruling supersedes Valuation Ruling No. 1462/2020 dated 11-08-2020.

(SYED FAWAD ALI SHAH)

Director

Copy for information to:-

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