

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

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 LED TVs IN SKD & CKD CONDITIONS
AND PARTS THEREOF UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 1797/2023)

C. No. Misc/07/2009-VII-Part-III/766

Dated: 4th August, 2023

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of LED TVs in SKD & CKD conditions and parts thereof are determined as follows:-

2. Background of the valuation issue: Earlier, the Customs values of LED TVs in SKD & CKS conditions and parts thereof were determined under section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1494/2020 dated 27-11-2020. As the Valuation Ruling was more than two years old, this Directorate General initiated an exercise for determination of Customs Values of the subject goods in terms of Section 25-A of the Customs Act, 1969.

3. Analysis / Exercise done to determine Customs values: Meetings were convened on 05.12.2022 and 01.06.2023, stakeholders attended the meeting and discussed the items pertaining to the valuation of subject goods. 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) of the Customs Act, 1969.

4. Method 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 absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) & (6) *ibid* were examined for applicability to determine Customs values of subject goods. The data provided some reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities and variation in declaration. 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 visited to observe the actual prices of LED Television Sets in SKD/CKD Condition. In addition, pricing for LED Television Sets were obtained from the official websites of well-known brands to arrive at the realistic values in SKD/CKD condition. On the basis of exercise conducted, the values of LED Television Sets in SKD/CKD Condition have been determined under sub-section (7) of Section 25 of the Customs Act, 1969. Moreover, as per established practice based on PEMA's input, a margin of 8% is being maintained for SKD and 20% for CKD from the values of CBU on account of assembling costs.

5. Customs values for LED TVs in SKD & CKD conditions and parts thereof.-LED TVs in SKD & CKD conditions and parts thereof *hereinafter* specified in **Annex-A (Table-I & Table-II)** shall be assessed to duty/taxes on the minimum Customs values mentioned therein.

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, 7th 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-5 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. 1494/2020 dated 27-11-2020.

(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 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 (HQ), 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 Association, Bohri Road, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.

Annexure-A
Table-I

GOVERNMENT OF PAKISTAN															
DIRECTORATE GENERAL OF CUSTOMS VALUATION															
CUSTOM HOUSE KARACHI															
LED TV in SKD & CKD condition															
Annex to Valuation Ruling No. 1797 Dated: 4 th August, 2023															
S. No.	Description	Inches	Origins	HS. Code	PCT Proposed for WeBOC	Sony		Samsung		LG		Panasonic		Low End Brands	
						SKD	CKD	SKD	CKD	SKD	CKD	SKD	CKD	SKD	CKD
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	LED TV	32	All origins	8528.7213	8528.7213.1000	154	134	144	125	140	122	125	109	80	69
2	LED TV Smart			8528.7213	8528.7213.1100	164	142	153	133	149	130	134	116	85	74
3	LED TV HD Smart			8528.7213	8528.7213.1200	169	147	158	137	154	134	138	120	88	76
4	LED TV UHD/3D			8528.7213	8528.7213.1300	223	194	208	181	203	177	182	158	116	101
5	LED TV	40		8528.7213	8528.7213.1400	234	203	218	190	213	185	191	166	121	106
6	LED TV Smart		8528.7213	8528.7213.1500	249	216	232	202	227	197	203	176	129	112	
7	LED TV HD Smart		8528.7213	8528.7213.1600	261	227	244	212	238	207	213	185	136	118	
8	LED TV UHD/3D 4K Smart		8528.7213	8528.7213.1700	278	242	260	226	254	220	227	197	145	126	
9	LED TV	42	8528.7213	8528.7213.1800	246	214	230	200	224	195	201	174	128	111	
10	LED TV HD Smart		8528.7213	8528.7213.1900	269	234	251	219	245	213	219	191	140	122	
11	LED TV UHD/3D 4K Smart		8528.7213	8528.7213.2000	386	336	361	314	352	306	315	274	201	175	
12	LED TV	43	8528.7213	8528.7213.2100	272	236	254	221	248	216	222	193	141	123	
13	LED TV HD Smart		8528.7213	8528.7213.2200	315	274	294	256	287	250	257	224	164	142	
14	LED TV UHD/3D 4K Smart		8528.7213	8528.7213.2300	478	416	470	409	459	399	411	357	262	227	
15	LED TV QLED 4K Smart		8528.7213	8528.7213.2400	515	448	481	419	470	408	421	366	268	233	
16	LED TV	48	8528.7213	8528.7213.2500	384	334	359	312	350	305	314	273	200	174	
17	LED TV HD Smart		8528.7213	8528.7213.2600	407	354	381	331	371	323	332	289	212	184	
18	LED TV UHD/3D 4K Smart		8528.7213	8528.7213.2700	534	464	499	434	487	423	436	379	277	241	
19	LED TV QLED 4K Smart		8528.7213	8528.7213.2800	658	572	615	535	600	522	537	467	342	297	
20	LED TV Smart	49	8528.7213	8528.7213.2900	389	338	363	316	354	308	317	276	202	176	
21	LED TV HD Smart		8528.7213	8528.7213.3000	401	349	375	326	366	318	327	285	208	181	
22	LED TV UHD 4K Smart		8528.7213	8528.7213.3100	423	367	395	343	385	335	345	300	220	191	
23	LED TV SUHD/3D/4K Smart		8528.7213	8528.7213.3200	543	472	507	441	495	430	443	385	282	245	
24	LED TV UHD Curved Smart		8528.7213	8528.7213.3300	552	480	516	449	503	438	451	392	287	250	
25	LED TV SUHD 4K Curved Smart		8528.7213	8528.7213.3400	598	520	559	486	545	474	488	424	311	270	
26	LED TV QLED 4K Smart		8528.7213	8528.7213.3500	754	656	705	613	688	598	616	535	392	341	
27	LED TV Smart	50	8528.7213	8528.7213.3600	456	397	426	371	416	362	372	324	237	206	
28	LED TV HD Smart		8528.7213	8528.7213.3700	476	414	445	387	434	378	389	338	248	215	
29	LED TV UHD 4K Smart		8528.7213	8528.7213.3800	515	448	411	418	469	408	420	365	268	233	
30	LED TV SUHD/3D/4K Smart		8528.7213	8528.7213.3900	538	468	503	437	490	426	439	382	280	243	
31	LED TV UHD 4K Curved Smart		8528.7213	8528.7213.4000	545	474	510	443	497	432	445	387	284	247	
32	LED TV SUHD 4K Curved Smart		8528.7213	8528.7213.4100	556	484	520	452	507	441	454	395	289	251	
33	LED TV QLED 4K Smart		8528.7213	8528.7213.4200	842	732	787	684	768	667	687	598	438	381	
34	LED TV Smart	55	8528.7213	8528.7213.4300	499	434	467	406	455	396	408	354	260	226	
35	LED TV HD Smart		8528.7213	8528.7213.4400	528	459	494	429	482	419	431	375	275	239	
36	LED TV UHD CURVE Smart		8528.7213	8528.7213.4500	615	534	574	499	560	487	502	436	320	278	
37	LED TV UHD 4K Smart		8528.7213	8528.7213.4600	727	632	714	621	697	606	624	542	397	345	
38	LED TV UHD Curved Smart		8528.7213	8528.7213.4700	754	656	705	613	688	598	616	535	392	341	
39	LED TV SUHD 4K Curved Smart		8528.7213	8528.7213.4800	787	681	732	637	714	621	640	556	407	354	
40	LED TV QLED/OLED 4K Smart		8528.7213	8528.7213.4900	1191	1036	1113	968	1086	945	973	846	919	539	
41	LED TV QLED/OLED 8K Smart		8528.7213	8528.7213.5000	1279	1112	1195	1039	1166	1041	1044	908	665	578	
42	LED TV Smart	60	8528.7213	8528.7213.5100	730	635	682	593	665	579	596	518	379	330	
43	LED TV HD Smart		8528.7213	8528.7213.5200	807	701	754	656	735	640	658	573	419	365	
44	LED TV UHD 4K Smart		8528.7213	8528.7213.5300	922	802	862	749	841	731	752	654	479	417	
45	LED TV UHD 4K Curved Smart		8528.7213	8528.7213.5400	1029	895	962	837	939	816	840	731	535	465	
46	LED TV SUHD 4K Curved Smart		8528.7213	8528.7213.5500	1242	1080	1161	1009	1132	985	1014	882	646	562	
47	LED TV QLED/OLED 4K Smart		8528.7213	8528.7213.5600	1469	1278	1373	1194	1340	1165	1199	1043	764	664	
48	LED TV QLED/OLED 8K Smart		8528.7213	8528.7213.5700	1665	1448	1556	1353	1518	1320	1359	1182	866	753	
49	LED TV Smart	65	8528.7213	8528.7213.5800	860	748	804	699	784	682	702	611	447	389	
50	LED TV HD Smart		8528.7213	8528.7213.5900	1029	595	962	837	939	816	540	731	535	465	
51	LED TV UHD 4K Smart		8528.7213	8528.7213.6000	1358	1181	1351	1174	1318	1146	1180	1026	751	653	
52	LED TV SUHD Smart		8528.7213	8528.7213.6100	1371	1192	1355	1178	1322	1149	1183	1029	754	655	

53	LED TV UHD 4K Curved Smart	75	8528.7213	8528.7213.6200	1390	1209	1377	1197	1343	1168	1202	1046	766	666
54	LED TV SUHD 4K Curved Smart		8528.7213	8528.7213.6300	1610	1400	1505	1308	1468	1276	1314	1143	837	728
55	LED TV QLED/OLED 4K Smart		8528.7213	8528.7213.6400	1748	1520	1634	1421	1594	1386	1427	1241	909	790
56	LED TV QLED/OLED 8K Smart		8528.7213	8528.7213.6500	2622	2280	2450	2131	2391	2079	2140	1861	1363	1185
57	LED TV Smart		8528.7213	8528.7213.6600	1390	1209	1299	1130	1268	1102	1135	987	723	629
58	LED TV HD Smart		8528.7213	8528.7213.6700	1669	1451	1559	1356	1521	1323	1362	1184	868	754
59	LED TV UHD 4K Smart		8528.7213	8528.7213.6800	2153	1872	2004	1742	1955	1700	1750	1522	1115	969
60	LED TV SUHD/3D/4K Smart	8528.7213	8528.7213.6900	3008	2616	2991	2601	2918	2537	2612	2272	1664	1447	
61	LED TV UHD 4K Curved Smart	8528.7213	8528.7213.7000	3027	2632	2967	2580	2895	2517	2592	2254	1651	1436	
62	LED TV SUHD 4K Curved Smart	8528.7213	8528.7213.7100	3050	2652	2990	2600	2917	2537	2612	2271	1663	1446	
63	LED TV QLED/OLED 4K Smart	8528.7213	8528.7213.7200	3146	2736	3085	2682	3009	2617	2694	2343	1716	1492	
64	LED TV QLED/OLED 8K Smart	8528.7213	8528.7213.7300	4278	3720	4194	3647	4092	3558	3663	3185	2333	2029	
65	LED TV Smart	78	8528.7213	8528.7213.7400	1559	1356	1457	1267	1422	1236	1273	1107	811	705
66	LED TV HD Smart		8528.7213	8528.7213.7500	1951	1697	1824	1586	1779	1547	1593	1385	1014	882
67	LED TV UHD 4K Smart		8528.7213	8528.7213.7600	2228	1937	2082	1810	2031	1766	1818	1581	1158	1007
68	LED TV SUHD/3D/4K Smart		8528.7213	8528.7213.7700	3112	2706	3022	2628	2948	2563	2639	2295	1681	1462
69	LED TV UHD 4K Curved Smart		8528.7213	8528.7213.7800	3129	2721	3038	2642	2964	2577	2653	2307	1690	1470
70	LED TV SUHD 4K Curved Smart		8528.7213	8528.7213.7900	3155	2743	3063	2663	2988	2598	2675	2326	1704	1482
71	LED TV QLED/OLED 4K Smart		8528.7213	8528.7213.8000	3255	2831	3160	2748	3083	2681	2760	2400	1758	1529
72	LED TV QLED/OLED 8K Smart	8528.7213	8528.7213.8100	5102	4437	4954	4308	4833	4203	4327	3762	2756	2396	
73	LED TV Smart	79	8528.7213	8528.7213.8200	2228	1937	2082	1810	2031	1766	1818	1581	1158	1007
74	LED TV HD Smart		8528.7213	8528.7213.8300	2504	2178	2340	2035	2283	1986	2044	1778	1302	1132
75	LED TV UHD 4K Smart		8528.7213	8528.7213.8400	2769	2408	2689	2338	2623	2281	2348	2042	1496	1301
76	LED TV SUHD/3D/4K Smart		8528.7213	8528.7213.8500	3123	2716	3032	2637	2958	2573	2649	2303	1687	1467
77	LED TV UHD 4K Curved Smart		8528.7213	8528.7213.8600	3174	2760	3082	2680	3006	2641	2671	2340	1714	1491
78	LED TV SUHD 4K Curved Smart		8528.7213	8528.7213.8700	3202	2784	3108	2703	3033	2637	2715	2361	1729	1504
79	LED TV QLED/OLED 4K Smart		8528.7213	8528.7213.8800	3353	2916	3256	2831	3176	2762	2844	2473	1811	1573
80	LED TV QLED/OLED 8K Smart	8528.7213	8528.7213.8900	5216	4536	5064	4404	4941	4296	4423	3846	2817	2450	
81	LED TV Smart	85	8528.7213	8528.7213.9000	2781	2418	2599	2260	2536	2205	2270	1974	1446	1257
82	LED TV HD Smart		8528.7213	8528.7213.9100	3057	2659	2857	2485	2788	2424	2496	2170	1590	1382
83	LED TV UHD 4K Smart		8528.7213	8528.7213.9200	4179	3634	3906	3396	3810	3313	3411	2966	2173	1889
84	LED TV SUHD/3D/4K Smart		8528.7213	8528.7213.9300	4456	3874	4236	3683	4132	3593	3700	3217	2356	2049
85	LED TV UHD 4K Curved Smart		8528.7213	8528.7213.9400	4732	4115	4423	3846	4315	3752	3863	3359	2460	2139
86	LED TV SUHD 4K Curved Smart		8528.7213	8528.7213.9500	5170	4496	4832	4202	4714	4099	4220	3670	2688	2338
87	LED TV QLED/OLED 4K Smart		8528.7213	8528.7213.9600	5474	4760	5116	4449	4991	4340	4468	3885	2846	2475
88	LED TV QLED/OLED 8K Smart	8528.7213	8528.7213.9700	7360	6400	6879	5981	6711	5835	6008	5224	3827	3328	

**Annexure-A
Table-II**

GOVERNMENT OF PAKISTAN DIRECTORATE GENERAL OF CUSTOMS VALUATION CUSTOM HOUSE KARACHI				
LED TV Parts				
Annex to Valuation Ruling No. 1797 Dated: 04-08-2023				
Sr. No.	Description	H.S CODE	Proposed PCT for WeBOC	% of Value in CKD condition as mentioned in Table-I
1	Glass Board	8529.9090	8529.9090.1000	51.68%
2	Defusers	8529.9090	8529.9090.1100	2.08%
3	Surface Frame	8529.9090	8529.9090.1200	1.47%
4	Middle Frame	8529.9090	8529.9090.1300	1.01%
5	Reflector Plate	8529.9090	8529.9090.1400	1.06%
6	LED Strip Lamp/ LED lights bar	8529.9090	8529.9090.1500	1.01%
7	Back Plate	8529.9090	8529.9090.1600	6.42%
8	Control Unit/ Tuner Card	8529.9090	8529.9090.1700	1.98%
9	Screws/ Washers	7318.2900	7318.2900.1000	Existing VR value
10	Printed Circuit Board/ Main Board, Power Board/ Power Switch Module	8534.0000	8534.0000.1000	Existing VR value
11	Wire/ Cable Accessories/ Wire Cable	8544.4290	8544.4290.1000	3.30%

	Assembly/ Power Supply Connecting Cables			
12	Speaker	8518.2200	8518.2200.1000	Existing VR value
13	Front Cabinet/Front Casing	8529.9090	8529.9090.1800	4.40%
14	Rear Cover/Rear Casing/Back Cover/ Back casing	8529.9090	8529.9090.1900	8.20%
15	Remote Control	8543.7010	8543.7010.1000	Existing VR value
16	Packaging Material	4819.1000	4819.1000.1000	2.80%
17	Wall Bracket/ Stand	8529.9090	8529.9090.2000	2.82%
18	Complete LED TV Screen Panel which consists of Sr. No. 1 to No.7 Mentioned above in this Table	8528.7213	8528.7213.1000	65.00%
19	LED TV Casing with Accessories (without Panel)	8529.9090	8529.9090.2100	35.00%