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**DETERMINATION OF CUSTOMS VALUES OF COMPUTER/MULTIMEDIA,
TROLLEY SPEAKERS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969
(VALUATION RULING NO 1868 /2024)**

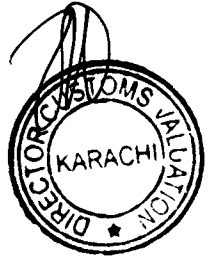
No.Misc/06/2013-VII /308

Dated: 29-03-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Computer/Multimedia and Trolley Speakers are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Computer/Multimedia and Trolley Speakers were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1816/2023 dated 17.10.2023. The Valuation Ruling was challenged under section 25-D before Director General, Customs Valuation, Karachi who passed Order in Revision No. 71/2023 dated 17.10.2023 para 8 thereof states as under:

“ In view of the aforesaid discussions/reasons recorded above and in exercise of the powers conferred u/s 25D of the Customs Act,1969 the impugned Valuation Ruling is hereby set aside as found suffers from procedural improprieties/irregularities. The Director Customs Valuation, Karachi is directed to undertake thorough exercise to re-determine value of impugned goods by issuance of new Valuation Ruling, within 30 days, under section 25A of the Customs Act,1969 following the due process of law and after fairly providing the opportunity of hearing to the petitioners.”

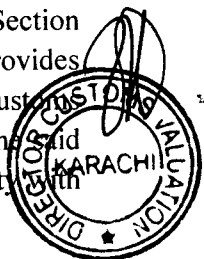


Keeping in view of the above facts, an exercise was undertaken by the Directorate of Customs Valuation to determine the Customs Values of subject goods in terms of Section 25-A of Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** A meeting was convened on 29.01.2024, which was attended by relevant stakeholders of Computer/Multimedia and Trolley Speakers. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. The importers contended that values of some items especially Mini Mobile Speaker and Multimedia Speaker 2.1 without options, were exorbitantly high in VR No. 1816/2023 dated 17.10.2023 and needed to be rationalized.

4. **Analysis / Exercise done to determine Customs values:** Ninety (90) days' clearance data was 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.

5. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, are duly considered 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 goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. However, it was found that the same could not be solely relied upon due to absence of demonstrable evidences of quantities and qualities. Information available was, hence, found incomplete. Subsequently, similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs values of subject goods. The import data of Computer/Multimedia and Trolley Speakers for the last 90 days was examined. However, Declared Values (DV) of both identical and similar goods showed consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted but could only yield results to some extent because of variations in market prices. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same also could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of Computer/Multimedia and Trolley Speakers. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7), and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Customs Act, 1969 may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.



6. **Customs values of Computer/Multimedia and Trolley Speakers:** Computer/Multimedia and Trolley Speakers, hereinafter specified, in **Annex-A (Table-A, Table-B and Table-C)** shall be assessed to duty / taxes at Customs values mentioned therein.

7. **Validity of this Valuation Ruling:** 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.

8. **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.

9. **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.

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 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.

11. **This Ruling supersedes Valuation Ruling No. 1816/2023 dated 17.10.2023.**



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

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

Annex-I to Valuation Ruling No. **1868** /2024 Dated: **29-03-24**

**Table-A
Computer/Multimedia Speakers Upto 8"
(Low End Brand)**

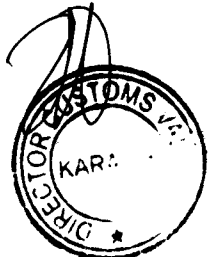
S NO.	Description	HS Code	Proposed PCT for WeBOC	Origin	Customs Values US\$/Set
1	Computer/Multimedia Mini USB Speakers 2.0 (2 pcs)	8518.2100 8518.2200 8518.2990	8518.2100.1000 8518.2200.1000 8518.2990.1000	All Origin	1.47
2	Computer/Multimedia Mini AC Power Speakers 2.0 (2 pcs)		8518.2100.1010 8518.2200.1010 8518.2990.1010	All Origin	2.97
3	Computer/Multimedia Mini AC Power Speakers 2.0 with options (2 pcs)		8518.2100.1020 8518.2200.1020 8518.2990.1020	All Origin	3.14
4	Computer/Multimedia Mini AC Power Speakers 1.0 with options (1 pcs)		8518.2100.1030 8518.2200.1030 8518.2990.1030	All Origin	1.98
5	Mini Mobile Speaker with options below 4" (1 pc only)		8518.2100.1040 8518.2200.1040 8518.2990.1040	All Origin	1.00
6	Computer/Multimedia Speaker 2.1 without options		8518.2100.1050 8518.2200.1050 8518.2990.1050	All Origin	7.50
7	Computer/Multimedia Speaker 2.1 with options		8518.2100.1060 8518.2200.1060 8518.2990.1060	All Origin	8.50
8	Computer/Multimedia Speaker 3.1 without options		8518.2100.1070 8518.2200.1070 8518.2990.1070	All Origin	14.25
9	Computer/Multimedia Speaker 3.1 with All options		8518.2100.1080 8518.2200.1080 8518.2990.1080	All Origin	15.20
10	Computer/Multimedia Speaker 4.1 without options		8518.2100.1090 8518.2200.1090 8518.2990.1090	All Origin	16.15

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11	Computer/Multimedia Speaker 4.1 with all options	8518.2100.1100 8518.2200.1100 8518.2990.1100	All Origin	17.10
12	Computer/Multimedia Speaker 5.1 without options	8518.2100.1110 8518.2200.1110 8518.2990.1110	All Origin	20.90
13	Computer/Multimedia Speaker 5.1 with all options	8518.2100.1120 8518.2200.1120 8518.2990.1120	All Origin	22.80
14	Computer/Multimedia Speaker 6.1 without options	8518.2100.1130 8518.2200.1130 8518.2990.1130	All Origin	22.80
15	Computer/Multimedia Speaker 6.1 with all options	8518.2100.1140 8518.2200.1140 8518.2990.1140	All Origin	24.70
16	Computer/Multimedia Speaker 7.1 without options	8518.2100.1150 8518.2200.1150 8518.2990.1150	All Origin	25.65
17	Computer/Multimedia Speaker 7.1 with all options	8518.2100.1160 8518.2200.1160 8518.2990.1160	All Origin	27.55

Table-B
Trolley Speakers 1.0 (With All Options)
(Low End Brands)

S NO.	Description	HS Code	Proposed PCT for WeBOC	Origin	Customs Values US\$/Pc
1	Trolley Speaker 1.0 (1 pc only) with signle speaker (6-7")	8518.2100 8518.2200 8518.2990	8518.2100.1170 8518.2200.1170 8518.2990.1170	All Origin	8.82
2	Trolley Speaker 1.0 (1 pc only) with signle speaker (7.1-8")		8518.2100.1180 8518.2200.1180 8518.2990.1180	All Origin	10.89
3	Trolley Speaker 1.0 (1 pc only) with signle speaker (8.1-10")		8518.2100.1190 8518.2200.1190 8518.2990.1190	All Origin	11.76
4	Trolley Speaker 1.0 (1 pc only) with signle speaker (10.1-12")		8518.2100.1200 8518.2200.1200 8518.2990.1200	All Origin	12.87
5	Trolley Speaker 1.0 (1 pc only) with signle speaker (12.1-15")		8518.2100.1210 8518.2200.1210 8518.2990.1210	All Origin	14.70
6	Trolley Speaker 1.0 (1 pc only) with signle speaker (15.1-18")		8518.2100.1220 8518.2200.1220 8518.2990.1220	All Origin	16.83

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7	Trolley Speaker 1.0 (1 pc only) with single speaker (18" and above)	8518.2100.1230 8518.2200.1230 8518.2990.1230	All Origin	19.60
8	Trolley Speaker 1.0 (1 pc only) with Two speaker (8-10")	8518.2100.1240 8518.2200.1240 8518.2990.1240	All Origin	18.81
9	Trolley Speaker 1.0 (1 pc only) with Two speaker (10.1-12")	8518.2100.1250 8518.2200.1250 8518.2990.1250	All Origin	21.56
10	Trolley Speaker 1.0 (1 pc only) with Two speaker (12.1-15")	8518.2100.1260 8518.2200.1260 8518.2990.1260	All Origin	25.74
11	Trolley Speaker 1.0 (1 pc only) with Two speaker (15.1-18")	8518.2100.1270 8518.2200.1270 8518.2990.1270	All Origin	33.32
12	Trolley Speaker 1.0 (1 pc only) with Two speaker (18" and above)	8518.2100.1280 8518.2200.1280 8518.2990.1280	All Origin	38.61
13	Trolley Speaker 1.0 (1 pc only) with Three speaker (8-10")	8518.2100.1290 8518.2200.1290 8518.2990.1290	All Origin	21.56
14	Trolley Speaker 1.0 (1 pc only) with Three speaker (10.1-12")	8518.2100.1300 8518.2200.1300 8518.2990.1300	All Origin	31.68
15	Trolley Speaker 1.0 (1 pc only) with Three speaker (12.1-15")	8518.2100.1310 8518.2200.1310 8518.2990.1310	All Origin	37.24
16	Trolley Speaker 1.0 (1 pc only) with Three speaker (15.1-18")	8518.2100.1320 8518.2200.1320 8518.2990.1320	All Origin	44.55
17	Trolley Speaker 1.0 (1 pc only) with Three speaker (18" and above)	8518.2100.1330 8518.2200.1330 8518.2990.1330	All Origin	50.96

Table-C
Multimedia Tower Speakers
(Low End Brands)

S No.	Description	HS Code	Proposed PCT for WeBOC	Origin	Customs Values US\$/Set
1	Multimedia Tower Speaker 1.0 (1 pc only) 1 woofer (8.1"-10") +1 Speaker + 1 tweeter (with all options) Assorted shape/type	8518.2100 8518.2200 8518.2990	8518.2100.1340 8518.2200.1340 8518.2990.1340	All Origin	19.60
2	Multimedia Tower Speaker 1.0 (1 pc only) 1 woofer (10.1"-12") +1 Speaker + 1 tweeter (with all options) Assorted shape/type		8518.2100.1350 8518.2200.1350 8518.2990.1350	All Origin	24.75
3	Multimedia Tower Speaker 1.0 (1 pc only) 1 woofer (12.1"-15") +1 Speaker + 1 tweeter (with all options) Assorted shape/type		8518.2100.1360 8518.2200.1360 8518.2990.1360	All Origin	29.40

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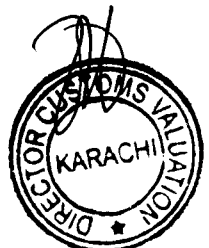
4	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (6"-8") + 2 tweeters (with all options) Assorted shape/type	8518.2100.1370 8518.2200.1370 8518.2990.1370	All Origin	21.78
5	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (8.1"-10") + 2 tweeters (with all options) Assorted shape/type	8518.2100.1380 8518.2200.1380 8518.2990.1380	All Origin	24.50
6	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (10.1"-12") + 2 tweeters (with all options) Assorted shape/type	8518.2100.1390 8518.2200.1390 8518.2990.1390	All Origin	31.68
7	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (12.1" or above) + 2 tweeters (with all options) Assorted shape/type	8518.2100.1400 8518.2200.1400 8518.2990.1400	All Origin	37.24
8	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (6"-8") +2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1410 8518.2200.1410 8518.2990.1410	All Origin	25.74
9	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (8.1"-10") +2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1420 8518.2200.1420 8518.2990.1420	All Origin	31.36
10	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (10.1"-12") +2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1430 8518.2200.1430 8518.2990.1430	All Origin	39.60
11	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (12.1" or above) +2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1440 8518.2200.1440 8518.2990.1440	All Origin	45.08
12	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (6"-8") +4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1450 8518.2200.1450 8518.2990.1450	All Origin	31.68
13	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (8.1"-10") +4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1460 8518.2200.1460 8518.2990.1460	All Origin	39.20
14	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (10.1"-12") +4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1470 8518.2200.1470 8518.2990.1470	All Origin	44.55

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15	Multimedia Tower Speaker 2.0 (2 pcs only) 2 woofers (12.1" or above) +4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1480 8518.2200.1480 8518.2990.1480	All Origin	49.00
16	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (6"-8") + 2 tweeters (with all options) Assorted shape/type	8518.2100.1490 8518.2200.1490 8518.2990.1490	All Origin	32.67
17	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (8.1"-10") + 2 tweeters (with all options) Assorted shape/type	8518.2100.1500 8518.2200.1500 8518.2990.1500	All Origin	41.16
18	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (10.1-12") + 2 tweeters (with all options) Assorted shape/type	8518.2100.1510 8518.2200.1510 8518.2990.1510	All Origin	50.49
19	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (12.1" or above) + 2 tweeters (with all options) Assorted shape/type	8518.2100.1520 8518.2200.1520 8518.2990.1520	All Origin	58.80
20	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (6"-8") + 2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1530 8518.2200.1530 8518.2990.1530	All Origin	40.59
21	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (8.1"-10") + 2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1540 8518.2200.1540 8518.2990.1540	All Origin	50.96
22	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (10.1-12") + 2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1540 8518.2200.1540 8518.2990.1540	All Origin	61.38
23	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (12.1" or above) + 2 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1550 8518.2200.1550 8518.2990.1550	All Origin	67.62
24	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (6"-8") + 4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1560 8518.2200.1560 8518.2990.1560	All Origin	49.50
25	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (8.1"-10") + 4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1570 8518.2200.1570 8518.2990.1570	All Origin	59.78

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26	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (10.1-12") + 4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1580 8518.2200.1580 8518.2990.1580	All Origin	70.29
27	Multimedia Tower Speaker 2.0 (2 pcs only) 4 woofers (12.1" or above) + 4 Speakers + 2 tweeters (with all options) Assorted shape/type	8518.2100.1590 8518.2200.1590 8518.2990.1590	All Origin	78.40
28	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (6"-8") + 6 tweeters (with all options) Assorted shape/type	8518.2100.1600 8518.2200.1600 8518.2990.1600	All Origin	59.40
29	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (8.1"-10") + 6 tweeters (with all options) Assorted shape/type	8518.2100.1610 8518.2200.1610 8518.2990.1610	All Origin	63.70
30	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (10.1-12") + 6 tweeters (with all options) Assorted shape/type	8518.2100.1620 8518.2200.1620 8518.2990.1620	All Origin	70.29
31	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (12.1" or above) + 6 tweeters (with all options) Assorted shape/type	8518.2100.1630 8518.2200.1630 8518.2990.1630	All Origin	86.24
32	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (6"-8") + 2 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1640 8518.2200.1640 8518.2990.1640	All Origin	70.29
33	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (8.1"-10") + 2 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1650 8518.2200.1650 8518.2990.1650	All Origin	79.38
34	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (10.1-12") + 2 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1660 8518.2200.1660 8518.2990.1660	All Origin	90.09
35	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (12.1" or above) + 2 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1670 8518.2200.1670 8518.2990.1670	All Origin	101.92
36	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (6"-8") + 4 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1680 8518.2200.1680 8518.2990.1680	All Origin	92.07

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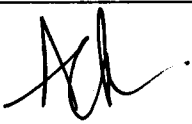
37	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (8.1"-10") + 4 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1690 8518.2200.1690 8518.2990.1690	All Origin	124.46
38	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (10.1-12") + 4 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1700 8518.2200.1700 8518.2990.1700	All Origin	133.65
39	Multimedia Tower Speaker 2.0 (2 pcs only) 6 woofers (12.1" or above) + 4 Speakers + 6 tweeters (with all options) Assorted shape/type	8518.2100.1710 8518.2200.1710 8518.2990.1710	All Origin	143.08

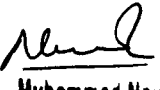
The above-mentioned values are Not applicable to International brands like Sony/ Samsung/Toshiba /Bosch/ Philips/ Creative/Logitech/Sharp/L.G/ Mercury/ Yamaha/Pioneer/Bose/Sonashi/Merlin/ Boston/ Acoustic/ Beats and other similar brands.

The above-mentioned values are applicable on Audionic, Xtreme, Amazing, Perfect, F&D, Lunar, Pasaris, and other Low End Brands.

Speakers with different specifications/origins may be assessed under identical goods method or similar goods method as laid down in Section 25 (5) & (6) respectively of the Customs Act 1969.


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Valuation Customs H. Karachi


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