



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

C. No. Misc/26/2016-VII/249

Dated: 18 -02-2025

VALUATION RULING NO. 1971 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 MULTIMEDIA PROJECTORS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

| | | |
|----|-----------------------------------|--|
| 1. | Valuation Ruling | This Valuation Ruling supersedes Valuation Ruling No. 942/2016 dated 03.10.2016. |
| 2. | Date of meeting with stakeholders | The meeting with relevant stakeholders was conducted on 22.08.2024 |

3. **Background of the Issue:** In pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the re-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:** The importers contended that the Valuation ruling of Multimedia Projectors needs to be revised because impugned VR is more than eight years old and with the innovation in technology, customs values of multimedia projectors have reduced drastically in past years. Due to significantly higher customs values of multimedia projectors in impugned VR, mis-declaration of subject goods is common. If customs values of subject goods are made fair, import of subject goods will increase from legal channel, therefore, government revenue will increase significantly.

5. **Method (s) adopted to determine Customs values:** 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 do not correspond to market prices. The values of Identical and similar goods as per sections 25 (5) & (6) ibid could not be solely relied upon due to absence of demonstrable evidence of qualities and quantities of commercial level etc. A market enquiry 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. Various wholesale and retail markets were visited and the actual prices of subject goods were acquired and by adjusting the amounts of profits, the C&F value was determined under Section 25(7) of the Customs Act, 1969.

6. **Customs values for Multimedia Projectors** -hereinafter specified shall be assessed to duty / taxes on the Customs values given against them in the Table below: -

Multimedia Projectors

| Sr no | Resolution | Lumens | PCT Code | Proposed PCT Code for WeBOC | Origin | Customs Values (C&F) US\$/Pc | |
|-------|------------|--------------|-----------|-----------------------------|-------------------|------------------------------|-------|
| | | | | | | DLP | LCD |
| (1) | (2) | (3) | (5) | (6) | (7) | (8) | (9) |
| 1 | SVGA | up to 4100 | 8528.6210 | 8528.6210.1000 | USA/Europe | 220 | 240 |
| 2 | SVGA | up to 4100 | | 8528.6210.1100 | All other origins | 190 | 210 |
| 3 | SVGA | 4101 to 5000 | | 8528.6210.1200 | USA/Europe | 276 | 310 |
| 4 | SVGA | 4101 to 5000 | | 8528.6210.1300 | All other origins | 240 | 270 |
| 5 | XGA/WXGA | upto 4100 | | 8528.6210.1400 | USA/Europe | 253 | 335 |
| 6 | XGA/WXGA | upto 4100 | | 8528.6210.1500 | All other origins | 220 | 290 |
| 7 | XGA/WXGA | 4101-5000 | | 8528.6210.1600 | USA/Europe | 325 | 400 |
| 8 | XGA/WXGA | 4101-5000 | | 8528.6210.1700 | All other origins | 280 | 350 |
| 9 | XGA/WXGA | 5001-6000 | | 8528.6210.1800 | USA/Europe | 635 | 865 |
| 10 | XGA/WXGA | 5001-6000 | | 8528.6210.1900 | All other origins | 550 | 750 |
| 11 | FHD/WUXGA | up to 4100 | | 8528.6210.2000 | USA/Europe | 405 | 520 |
| 12 | FHD/WUXGA | up to 4100 | | 8528.6210.2100 | All other origins | 350 | 450 |
| 13 | FHD/WUXGA | 4101-5000 | | 8528.6210.2200 | USA/Europe | 490 | 805 |
| 14 | FHD/WUXGA | 4101-5000 | | 8528.6210.2300 | All other origins | 425 | 700 |
| 15 | FHD/WUXGA | 5001-6000 | | 8528.6210.2400 | USA/Europe | 750 | 980 |
| 16 | FHD/WUXGA | 5001-6000 | | 8528.6210.2500 | All other origins | 650 | 850 |
| 17 | FHD/WUXGA | 6001-7000 | | 8528.6210.2600 | USA/Europe | 1210 | 1610 |
| 18 | FHD/WUXGA | 6001-7000 | | 8528.6210.2700 | All other origins | 1050 | 1400 |
| 19 | FHD/WUXGA | 7001-8000 | | 8528.6210.2800 | USA/Europe | 1725 | 2415 |
| 20 | FHD/WUXGA | 7001-8000 | | 8528.6210.2900 | All other origins | 1500 | 2100 |
| 21 | FHD/WUXGA | 8001-12000 | | 8528.6210.3000 | USA/Europe | 3315 | 5175 |
| 22 | FHD/WUXGA | 8001-12000 | | 8528.6210.3100 | All other origins | 2880 | 4500 |
| 23 | FHD/WUXGA | 12001-16000 | | 8528.6210.3200 | USA/Europe | 5520 | 10350 |
| 24 | FHD/WUXGA | 12001-16000 | | 8528.6210.3300 | All other origins | 4800 | 9000 |
| 25 | 4K | up to 4100 | | 8528.6210.3400 | USA/Europe | 865 | 1150 |
| 26 | 4K | up to 4100 | | 8528.6210.3500 | All other origins | 750 | 1000 |
| 27 | 4K | 4101-5000 | | 8528.6210.3600 | USA/Europe | 950 | 1095 |
| 28 | 4K | 4101-5000 | | 8528.6210.3700 | All other origins | 825 | 950 |



| Sr no | Resolution | Lumens | PCT Code | Proposed PCT Code for WeBOC | Origin | Customs Values (C&F) US\$/Pc | |
|-------|---------------------------------|-------------|-----------|-----------------------------|-------------------|------------------------------|-------|
| | | | | | | DLP | LCD |
| (1) | (2) | (3) | (5) | (6) | (7) | (8) | (9) |
| 29 | 4K | 5001-6000 | 8528.6210 | 8528.6210.3800 | USA/Europe | 1380 | 1725 |
| 30 | 4K | 5001-6000 | | 8528.6210.3900 | All other origins | 1200 | 1500 |
| 31 | 4K | 6001-8000 | | 8528.6210.4000 | USA/Europe | 2210 | 2535 |
| 32 | 4K | 6001-8000 | | 8528.6210.4100 | All other origins | 1920 | 2200 |
| 33 | 4K | 8001-12000 | | 8528.6210.4200 | USA/Europe | 5175 | 7475 |
| 34 | 4K | 8001-12000 | | 8528.6210.4300 | All other origins | 4500 | 6500 |
| 35 | 4K | 12001-16000 | | 8528.6210.4400 | USA/Europe | 10000 | 10925 |
| 36 | 4K | 12001-16000 | | 8528.6210.4500 | All other origins | 8700 | 9500 |
| 37 | Ultra Short PROJECTOR FHD/WUXGA | up to 4100 | | 8528.6210.4600 | USA/Europe | 1380 | 1840 |
| 38 | Ultra Short PROJECTOR FHD/WUXGA | up to 4100 | | 8528.6210.4700 | All other origins | 1200 | 1600 |
| 39 | Ultra Short PROJECTOR FHD/WUXGA | 4101-5000 | | 8528.6210.4800 | USA/Europe | 1610 | 2015 |
| 40 | Ultra Short PROJECTOR FHD/WUXGA | 4101-5000 | | 8528.6210.4900 | All other origins | 1400 | 1750 |

Pocket Projectors

| Sr no | Resolution | Lumens | PCT Code | Proposed PCT Code for WeBOC | Origin | Customs Values (C&F) US\$/Pc |
|-------|-----------------------|------------|-----------|-----------------------------|-------------------|------------------------------|
| (1) | (2) | (3) | (5) | (6) | (7) | (8) |
| 1 | Pocket/Mini Projector | up to 400 | 8528.6210 | 8528.6210.5000 | USA/Europe | 95 |
| 2 | Pocket/Mini Projector | up to 400 | | 8528.6210.5100 | All other origins | 80 |
| 3 | Pocket/Mini Projector | 401-600 | | 8528.6210.5200 | USA/Europe | 115 |
| 4 | Pocket/Mini Projector | 401-600 | | 8528.6210.5300 | All other origins | 100 |
| 5 | Pocket/Mini Projector | 601-1000 | | 8528.6210.5400 | USA/Europe | 140 |
| 6 | Pocket/Mini Projector | 601-1000 | | 8528.6210.5500 | All other origins | 120 |
| 7 | Pocket/Mini Projector | 1001-1500 | | 8528.6210.5600 | USA/Europe | 290 |
| 8 | Pocket/Mini Projector | 1001-1500 | | 8528.6210.5700 | All other origins | 250 |
| 9 | Pocket/Mini Projector | Above 1500 | | 8528.6210.5800 | USA/Europe | 405 |
| 10 | Pocket/Mini Projector | Above 1500 | | 8528.6210.5900 | All other origins | 350 |

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 values determined in this VR shall be treated as minimum benchmark values and do not bar the collectorate from applying from the higher transaction values of identical or similar goods available in 90 days for the assessment of goods.
9. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.
10. The VR shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.
11. 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 (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / 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.

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.