



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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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		8528.6210.1000	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

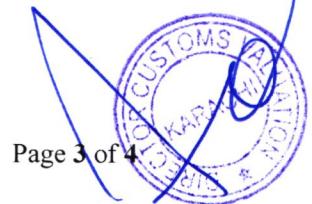


Sr no	Resolution	Lumens	PCT Code	Proposed PCT Code for WeBOC	Origin	Customs Values (C&F) US\$/Pc	
						DLP	LCD
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)
29	4K	5001-6000	8528.6210	8528.6210.3800	USA/Europe	1380	1725
30	4K	5001-6000		8528.6210.3900	All other origins	1200	1500
31	4K	6001-8000		8528.6210.4000	USA/Europe	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	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.