



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE  
KARACHI  
Phone: 021-99214144  
\*\*\*\*\*

No. V.Khi/13/Used/25A/VII/522

Dated: 23.04.2025

VALUATION RULING NO. 2000 /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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES OF OLD AND USED COMPUTER SYSTEMS, LAPTOPS, PRINTERS AND ITS AUXILIARIES & ACCESSORIES OF ALL ORIGINS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 1848/2024 dated 30.01.2024
2.	Date of meetings with stakeholders	The meeting with relevant stakeholders were conducted on 27.02.2025

3. **Background of the Issue:** The previous Valuation Ruling was more than an year old. Therefore, in pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the 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:** Meeting for the determination of customs values was scheduled on 27.02.2025 that was attended by the relevant stakeholders. They argued that the values of subject goods have been declined of old models/generations and that values be determined accordingly. Their view points were heard in detail in view for the determination of customs values of the subject goods under Section 25A of the Customs Act, 1969. They were requested to submit relevant import documents to substantiate their contentions. For the determination of customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized. Some references of declared values were available.



5. **Method(s) adopted to determine Customs values:** To determine the transaction value of goods, the 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 did not correspond to market prices. Similarly, the data of identical and similar goods as per sections 25(5) & (6) ibid provided some references of demonstrable evidence of qualities and quantities of the same commercial level; however, it could not be solely relied upon. Meanwhile, a market inquiry as envisaged under sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various markets were visited and the actual prices of subject goods were acquired. As a result, after adjusting the amounts of profits, the C&F value was determined under Section 25(7) of the Customs Act, 1969.

6. **Customs Values of Old and Used Computer Systems, Laptops, Printers and its Auxiliaries & Accessories of All Origins:** -In view of above, the transaction value of the following goods has been determined and hereinafter specified shall be the Customs value for assessment of duty & taxes given against them in the Table below:-

S.No.	Description of Goods	Specification	PCT Code	Proposed PCT for WeBOC	Customs Values C&F in US\$
(1)	(2)	(3)	(4)	(5)	(6)
1	Laptop- Complete (Used)	Core 2 Duo	8471.3010	8471.3010.1000	34/- per piece
2		Core i3		8471.3010.1100	60/- per piece
3		Core i5		8471.3010.1200	84/- per piece
4		Core i7		8471.3010.1300	107/- per piece
5		Core i9		8471.3010.1400	210/- per piece
6	Central Processing Unit- (CPU) Complete (Used)	P-4 / Core 2 Duo	8471.3020	8471.3020.1000	14/- per piece
7		Core i3		8471.3020.1100	27/- per piece
8		Core i5		8471.3020.1200	33/- per piece
9		Core i7		8471.3020.1300	43/- per piece
10		Core i9		8471.3020.1400	75/- per piece
11	LCD/ LED Monitor (Used)	All Sizes	8528.5200	8528.5200.1000	1.32/- per inch
12	Random Access Memory (RAM) (Used)	All Types	8471.3090	8471.3090.1000	2.80/- per piece



13	CD / DVD ROM Drive and Writer (Used)	All Types	8471.7040 8471.7050 8471.8010	8471.7040.1000 8471.7050.1000 8471.8010.1000	1.60/- per piece
14	Computer Key Board/ Mouse and wireless Key Board and Mouse (Used)	All Types	8471.6010 8471.6020	8471.6010.1000 8471.6020.1000	65% of Value of VR No. 1759/2023 dated 04-04-2023 for said item or any other VR issued later
15	Hard Disk / Drive (Used)	All Types	8471.7020	8471.7020.1000	65% of Value of VR No. 1763/2023 dated 11-04-2023 for said item or any other VR issued later
16	Computer / Multimedia Speaker (Used)	All Types	8518.2100 8518.2200 8518.2990	8518.2100.1000 8518.2200.1000 8518.2990.1000	65% of Value of VR No. 1816/2023 dated 17-10-2023 for said item or any other VR issued later
17	Computer USB Cable / VGA Cable / Computer Power Cable (Used)	All Types	8544.4210 8544.4990 8544.7000	8544.4210.1000 8544.4990.1000 8544.7000.1000	65% of Value of VR No. 1783/2023 dated 26-05-2023 for said item or any other VR issued later
18	Scanner (Used)	All Types	8471.6030	8471.6030.1000	20/- per piece
19	Printer (Dot Matrix) (Used)	All Types	8443.3210	8443.3210.1000	15/- per piece
20	Printer (Ink Jet ) (Used)	All Types	8443.3220 8443.3100	8443.3220.1000 8443.3100.1000	22/- per piece
21	Printer (Laser Jet) (Used)	All Types	8443.3230 8443.3100	8443.3230.1000 8443.3100.1100	25/- per piece
22	Printer (Multifunction- All in One) (Used)	All Types	8443.3100	8443.3100.1200	49/- per piece
23	Computer Server (Used)	All Types	8471.5000	8471.5000.1000	270/- per piece



24	Uninterrupted Power Supply (UPS)- (Used)	All Types	8504.4010	8504.4010.1000	65% of Value of VR No. 1780/2023 dated 23-05-2023 for said item or any other VR issued later
25	Networking Equipment (Used)	All Types	8517.6970 8517.6990	8517.6970.1000 8517.6990.1000	65% of Value of VR No. 1481/2020 dated 02-11-2020 for said item or any other VR issued later
26	Laptop Battery (Used)	All Types	8507.3000 8507.5000 8507.6000 8507.8000	8507.3000.1000 8507.5000.1000 8507.6000.1000 8507.8000.1000	5.0/- per piece
27	Laptop Battery Charger (Used)	All Types	8504.4020	8504.4020.1000	2.0/- per piece

**Note-1:** If Complete Personal Computers (Used) are imported, the value shall be comprising of CPU plus LCD / LED monitor plus Key Board and Mouse

**Note-2:** If Personal Computers/ Laptops (Used) are imported without hard disk, **US\$3.00/pc** shall be deducted from the value given above

**Note-3:** For the item at Sr. No. 20, 21 & 22, the customs value to be assessed is given in their respective columns but, in case the weight is above 24 KG (in case of Sr. No. 20 & 21) and above 40 KG (in case of Sr. No. 22) per piece, the said item will be assessed on the criteria of US\$ 1.65/Kg

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. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

9. The VR shall be applicable for the description and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

10. 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.