



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI



C. No. Misc/01/V-KHI/2024/VII/314

Dated: 21-04-2026

VALUATION RULING NO. 2070 / 2026

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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

Subject: **DETERMINATION OF CUSTOMS VALUE OF OLD AND USED MOBILE PHONES (WITHOUT ANY PACKING AND ACCESSORIES) IN COMMERCIAL QUANTITY UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

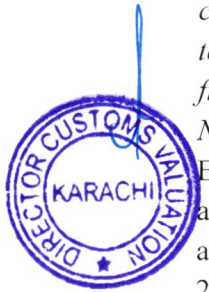
1.	Valuation Ruling:	This Ruling supersedes earlier Valuation Ruling No. 2035/2026 dated 16.01.2026.
2.	Date of meeting with stakeholders:	The meeting with the relevant stakeholders was held on 13.04.2026.

Background of the Issue: The customs values of Old and Used Mobile Phones were determined vide Valuation Ruling No. 2035/2026 dated 16-01-2026. The said Valuation Ruling was challenged before the Director General under Section 25D of the Customs Act, 1969. The Director General, vide Order-in-Revision No. 05/2026 dated 03-04-2026, rescinded the Valuation Ruling No. 2035/2026 dated 16-01-2026 with the following directions:

“The contention by the petitioners (manufacturers) for not considering data of similar goods under Section 25(6) of the Customs Act, 1969, for valuation is accepted on the ground that if this data was not applicable the Directorate should exclude the application of data with cogent reasons. Moreover, the contention of the importers that in some brands lower value on the basis of international auction prices was also not given due consideration. Accepting the petitions, the Directorate is directed to give due consideration to above facts by providing sufficient opportunity of hearing to both parties and issue a fresh ruling within four weeks. Till the time of fresh Valuation Ruling the Valuation Ruling No. 2035/2026 dated 16-01-2026 shall remain in field.”

Even otherwise, as per the principle laid down under Sadia Jabbar vs Federation of Pakistan and others 2018 PTD 1746, the Customs values determined under a Valuation Ruling are amenable to revision after lapse of ninety days. Since the earlier Valuation Ruling No. 2035/2026 dated 16-01-2026 is more than 90 days old, the same is eligible for revision.

2. **Analysis to determine Customs Values:** Meeting for determination of customs values was held on the aforementioned date, which was attended by the relevant stakeholders. The viewpoints of the participants were heard in detail and the stakeholders were requested to submit documentary evidence to substantiate their contentions, including details of auction prices. However, the same were not provided.



For determination of customs values of the subject goods, ninety (90) days' import data was retrieved and thoroughly scrutinized in light of the information received from stakeholders. Subsequently, market enquiries, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, were conducted and examined in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014.

3. Method(s) 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. Accordingly, identical and similar valuation methods as provided under Section 25(5) and 25(6) respectively were also considered. However, it was found that the same could not be relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Moreover, Declared Values (DV) of similar goods showed consistent variations. Hence, this method was also found inapplicable. Thereafter, market enquiry as envisaged under Sub section (7) of Section 25 of the Customs Act, 1969 was conducted and examined in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014. As a result, after adjusting the amounts of profits, the C & F value of subject goods were determined under Section 25(7) of the Customs Act 1969.

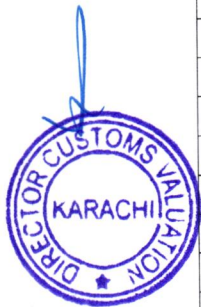
4. Customs values of Old and Used Mobile Phones (Without any Packing and Accessories) in Commercial Quantity: hereinafter specified, shall be assessed to duty / taxes at the Customs values as given in the table below:-

S.No.	Brand	Model	Customs Value (C&F) (US\$/Piece)
(1)	(2)	(3)	(4)
1	Apple	USED IPHONE 15 PRO MAX	505
2	Apple	USED IPHONE 15 PRO	472
3	Apple	USED IPHONE 15 PLUS	390
4	Apple	USED IPHONE 15	378
5	Apple	USED IPHONE 14 PRO MAX	413
6	Apple	USED IPHONE 14 PRO	350
7	Apple	USED IPHONE 14	275
8	Apple	USED IPHONE 13 PRO MAX	374
9	Apple	USED IPHONE 13 PRO	293
10	Apple	USED IPHONE 13	225
11	Apple	USED IPHONE 12 PRO MAX	274
12	Apple	USED IPHONE 12 PRO	222
13	Apple	USED IPHONE 12	156
14	Apple	USED IPHONE 11 PRO MAX	211
15	Apple	USED IPHONE 11 PRO	160
16	Apple	USED IPHONE 11	133
17	Apple	USED IPHONE XS MAX	95
18	Apple	USED IPHONE XS	73
19	Apple	USED IPHONE XR	80



20	Apple	USED IPHONE X	70
21	Apple	USED IPHONE 8 PLUS	78
22	Apple	USED IPHONE 8	45
23	Apple	USED IPHONE 7 PLUS	47
24	Apple	USED IPHONE 7	35
25	Apple	USED IPHONE SE 3	73
26	Apple	USED IPHONE SE 2	52
27	Apple	USED IPHONE SE	47
28	Sharp	USED AQUOS R3	47
29	Samsung	USED SAMSUNG GALAXY S23 ULTRA	305
30	Samsung	USED SAMSUNG GALAXY S23+	260
31	Samsung	USED SAMSUNG GALAXY S23	250
32	Samsung	USED SAMSUNG GALAXY S22 ULTRA 5G	260
33	Samsung	USED SAMSUNG GALAXY S22+ 5G	180
34	Samsung	USED SAMSUNG GALAXY S22 5G	130
35	Samsung	USED SAMSUNG GALAXY S21+ 5G	150
36	Samsung	USED SAMSUNG GALAXY S21 5G	110
37	Samsung	USED SAMSUNG GALAXY S20+	94
38	Samsung	USED SAMSUNG GALAXY S20	75
39	Samsung	USED SAMSUNG GALAXY S10+	60
40	Samsung	USED SAMSUNG GALAXY S10	54
41	Samsung	USED SAMSUNG GALAXY S10E	49
42	Samsung	USED SAMSUNG GALAXY NOTE 20 ULTRA	145
43	Samsung	USED SAMSUNG GALAXY NOTE 20	95
44	Samsung	USED SAMSUNG GALAXY NOTE 10	60
45	Samsung	USED SAMSUNG GALAXY NOTE 9	50
46	Google Pixel	USED GOOGLE PIXEL 9 PRO XL	348
47	Google Pixel	USED GOOGLE PIXEL 9 PRO	290
48	Google Pixel	USED GOOGLE PIXEL 9	215
49	Google Pixel	USED GOOGLE PIXEL 8 PRO	215
50	Google Pixel	USED GOOGLE PIXEL 8A	120
51	Google Pixel	USED GOOGLE PIXEL 7 PRO	145
52	Google Pixel	USED GOOGLE PIXEL 7	105
53	Google Pixel	USED GOOGLE PIXEL 6 PRO	110
54	Google Pixel	USED GOOGLE PIXEL 6	94
55	Google Pixel	USED GOOGLE PIXEL 6A	82
56	Google Pixel	USED GOOGLE PIXEL 5	47
57	Google Pixel	USED GOOGLE PIXEL 5A 5G	47
58	OnePlus	USED ONEPLUS 12	211
59	OnePlus	USED ONEPLUS 12R	176
60	OnePlus	USED ONEPLUS 11	121
61	OnePlus	USED ONEPLUS 10T	90
62	OnePlus	USED ONEPLUS 10 PRO	113

Note 1: Old and Used Mobile Phones (without any packing and accessories) of the models specified in Column (3) above, when imported in commercial quantity, shall be assessed at the Customs values specified in Column (4) above. These Customs values shall be applicable irrespective of any specific grade or condition of the used mobile phones



mentioned in Column (3).

Note 2: Old and Used Mobile Phones shall have been activated at least six (06) months prior to exportation to Pakistan. The importer shall declare the activation period, which shall be verified by the respective assessing officers of the Collectorate.

Note 3: In respect of brands and models of Old and Used Mobile Phones imported in commercial quantity but not specified in the above table, the concerned clearance Collectorate is advised to assess the same under Sections 25(5) and 25(6) of the Customs Act, 1969.

5. 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.
6. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.
7. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.
8. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.


(Azhar Husain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ 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 & WEOC 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.