

No. Misc/05/2013-VII/ *Dir-34.*

Dated: **01** -07-2026

AMENDMENT

Subject: **DETERMINATION OF CUSTOMS VALUE OF CCTV CAMERAS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

Valuation Ruling No. 2093/2026 dated 24.06.2026 was issued by this Directorate for determination of Customs values of CCTV Cameras under Section 25A of the Customs Act, 1969.

2. Subsequent to issuance of the aforesaid Valuation Ruling, representations were received from stakeholders regarding the Customs values determined against certain brands in the said Ruling. The matter was examined in light of the said representations, available record and subsequent market verification. On the basis of such examination and market verification, and in exercise of the powers conferred under Section 25A of the Customs Act, 1969, the brands mentioned at the end of the Tables, presently placed under Category-C of Valuation Ruling No. 2093/2026 dated 24.06.2026, are hereby re-categorized under a new Category-D, and the Customs values thereof are determined as under:

Table-I (CCTV (Analog/HDCVI Cameras)

Table-I (CCTV (Analog/HDCVI Cameras)						
S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US\$/PC
						Cat.D
(1)	(2)	(3)	(4)	(5)	(6)	(9)
1	CCTV Cameras without accessories	Upto 2.0 Mega Pixel	8525.8010	8525.8010.1000	USA, Europe & Japan	10.26
				8525.8010.1100	China, Hong Kong	5.13
				8525.8010.1200	Other regions	7.70
2		2.1 - 3.0 Mega Pixel	8525.8010	8525.8010.1300	USA, Europe & Japan	11.31
				8525.8010.1400	China, Hong Kong	5.70
				8525.8010.1500	Other regions	8.46
3		3.1 - 4.0 Mega Pixel	8525.8010	8525.8010.1600	USA, Europe & Japan	12.35
				8525.8010.1700	China, Hong Kong	6.18
				8525.8010.1800	Other regions	9.22
4		4.1 - 5.0 Mega Pixel	8525.8010	8525.8010.1900	USA, Europe & Japan	17.10
				8525.8010.2000	China, Hong Kong	8.55
				8525.8010.2100	Other regions	12.83
5		5.1 - 6.0 Mega Pixel	8525.8010	8525.8010.2200	USA, Europe & Japan	27.36
				8525.8010.2300	China, Hong Kong	13.68
				8525.8010.2400	Other regions	20.52
6		6.1 - 7.0 Mega Pixel	8525.8010	8525.8010.2500	USA, Europe & Japan	49.40
				8525.8010.2600	China, Hong Kong	20.52
				8525.8010.2700	Other regions	41.04
7		7.1 - 8.0 Mega Pixel	8525.8010	8525.8010.2800	USA, Europe & Japan	69.73
				8525.8010.2900	China, Hong Kong	29.07
				8525.8010.3000	Other regions	58.14
8		8.1 Mega Pixel & Above	8525.8010	8525.8010.3100	USA, Europe & Japan	102.60
				8525.8010.3200	China, Hong Kong	42.75
				8525.8010.3300	Other regions	85.50

Table-II (CCTV IP Cameras)

S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US\$/PC
						Cat.D
(1)	(2)	(3)	(4)	(5)	(6)	(9)
1	CCTV Cameras without accessories	Upto 2.0 Mega Pixel	8525.8010	8525.8010.3400	USA, Europe & Japan	21.89
				8525.8010.3500	China, Hong Kong	9.14
				8525.8010.3600	Other regions	18.29
2		2.1 - 3.0 Mega Pixel	8525.8010	8525.8010.3700	USA, Europe & Japan	27.39
				8525.8010.3800	China, Hong Kong	11.48
				8525.8010.3900	Other regions	22.88
3		3.1 - 4.0 Mega Pixel	8525.8010	8525.8010.4000	USA, Europe & Japan	34.77
				8525.8010.4100	China, Hong Kong	14.43
				8525.8010.4200	Other regions	28.95
4		4.1 - 5.0 Mega Pixel	8525.8010	8525.8010.4300	USA, Europe & Japan	45.76
				8525.8010.4400	China, Hong Kong	19.07
				8525.8010.4500	Other regions	38.13
5		5.1 - 6.0 Mega Pixel	8525.8010	8525.8010.4600	USA, Europe & Japan	56.58
				8525.8010.4700	China, Hong Kong	23.62
				8525.8010.4800	Other regions	47.23
6		6.1 - 7.0 Mega Pixel	8525.8010	8525.8010.4900	USA, Europe & Japan	65.93
				8525.8010.5000	China, Hong Kong	27.47
				8525.8010.5100	Other regions	54.94
7		7.1 - 8.0 Mega Pixel	8525.8010	8525.8010.5200	USA, Europe & Japan	80.52
				8525.8010.5300	China, Hong Kong	33.62
				8525.8010.5400	Other regions	67.12
8		8.1 - 9.0 Mega Pixel	8525.8010	8525.8010.5500	USA, Europe & Japan	98.81
				8525.8010.5600	China, Hong Kong	41.00
				8525.8010.5700	Other regions	82.33
9		9.1 - 10.0 Mega Pixel	8525.8010	8525.8010.5800	USA, Europe & Japan	118.90
				8525.8010.5900	China, Hong Kong	49.61
				8525.8010.6000	Other regions	99.22
10		10.1 - 11.0 Mega Pixel	8525.8010	8525.8010.6100	USA, Europe & Japan	142.68
				8525.8010.6200	China, Hong Kong	59.86
				8525.8010.6300	Other regions	118.90
11		11.1 - 12.0 Mega Pixel	8525.8010	8525.8010.6400	USA, Europe & Japan	175.73
				8525.8010.6500	China, Hong Kong	73.80
				8525.8010.6600	Other regions	146.37
12		12.1 Mega Pixel and Above	8525.8010	8525.8010.6700	USA, Europe & Japan	215.99
				8525.8010.6800	China, Hong Kong	90.20
				8525.8010.6900	Other regions	180.40

Table-III (PT Cameras with fixed Lens & Digital Zoom only)

Table-III (PT Cameras with fixed Lens & Digital Zoom only)						
S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US\$/PC
						Cat.D
(1)	(2)	(3)	(4)	(5)	(6)	(9)
1	CCTV Cameras without accessories	Upto 2.0 Mega Pixel	8525.8010	8525.8010.7010	USA, Europe & Japan	30.53
				8525.8010.7020	China, Hong Kong	12.78
				8525.8010.7030	Other regions	25.56
2		2.1 - 3.0 Mega Pixel	8525.8010	8525.8010.7040	USA, Europe & Japan	38.34
				8525.8010.7050	China, Hong Kong	15.62
				8525.8010.7060	Other regions	31.95
3		3.1 - 4.0 Mega Pixel	8525.8010	8525.8010.7070	USA, Europe & Japan	48.56
				8525.8010.7080	China, Hong Kong	20.24
				8525.8010.7090	Other regions	40.47
4		4.1 - 5.0 Mega Pixel	8525.8010	8525.8010.7100	USA, Europe & Japan	63.90
				8525.8010.7110	China, Hong Kong	26.63
				8525.8010.7120	Other regions	53.25
5		5.1 - 6.0 Mega Pixel	8525.8010	8525.8010.7130	USA, Europe & Japan	78.81
				8525.8010.7140	China, Hong Kong	33.02
				8525.8010.7150	Other regions	66.03
6		6.1 - 7.0 Mega Pixel	8525.8010	8525.8010.7160	USA, Europe & Japan	92.30
				8525.8010.7170	China, Hong Kong	38.34
				8525.8010.7180	Other regions	76.68
7		7.1 - 8.0 Mega Pixel	8525.8010	8525.8010.7190	USA, Europe & Japan	113.60
				8525.8010.7200	China, Hong Kong	46.86
				8525.8010.7210	Other regions	93.72
8		8.1 - 9.0 Mega Pixel	8525.8010	8525.8010.7220	USA, Europe & Japan	138.45
				8525.8010.7230	China, Hong Kong	57.51
				8525.8010.7240	Other regions	115.02
9		9.1 - 10.0 Mega Pixel	8525.8010	8525.8010.7250	USA, Europe & Japan	166.14
				8525.8010.7260	China, Hong Kong	69.23
				8525.8010.7270	Other regions	138.45
10		10.1 Mega Pixel and Above	8525.8010	8525.8010.7280	USA, Europe & Japan	198.80
				8525.8010.7290	China, Hong Kong	83.07
				8525.8010.7300	Other regions	166.14

Table-IV (PTZ Cameras with Motorized Lens & Optical Zoom)

Table-IV (PTZ Cameras with Motorized Lens & Optical Zoom)						
S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US\$/PC
						Cat.D
(1)	(2)	(3)	(4)	(5)	(6)	(9)
1	CCTV Cameras without accessories	Upto 2.0 Mega Pixel	8525.8010	8525.8010.7310	USA, Europe & Japan	130.15
				8525.8010.7320	China, Hong Kong	54.15
				8525.8010.7330	Other regions	108.30
2		2.1 - 3.0 Mega Pixel	8525.8010	8525.8010.7340	USA, Europe & Japan	147.25
				8525.8010.7350	China, Hong Kong	60.80
				8525.8010.7360	Other regions	122.55
3		3.1 - 4.0 Mega Pixel	8525.8010	8525.8010.7370	USA, Europe & Japan	181.45
				8525.8010.7380	China, Hong Kong	75.05

			8525.8010.7390	Other regions	152.00
4	4.1 - 5.0 Mega Pixel	8525.8010	8525.8010.7400	USA, Europe & Japan	237.50
			8525.8010.7410	China, Hong Kong	99.75
			8525.8010.7420	Other regions	198.55
5	5.1 - 6.0 Mega Pixel	8525.8010	8525.8010.7430	USA, Europe & Japan	304.00
			8525.8010.7440	China, Hong Kong	126.35
			8525.8010.7450	Other regions	252.70
6	6.1 - 7.0 Mega Pixel	8525.8010	8525.8010.7460	USA, Europe & Japan	380.95
			8525.8010.7470	China, Hong Kong	158.65
			8525.8010.7480	Other regions	317.30
7	7.1 - 8.0 Mega Pixel	8525.8010	8525.8010.7490	USA, Europe & Japan	441.75
			8525.8010.7500	China, Hong Kong	184.30
			8525.8010.7510	Other regions	367.65
8	8.1 - 9.0 Mega Pixel	8525.8010	8525.8010.7520	USA, Europe & Japan	519.65
			8525.8010.7530	China, Hong Kong	216.60
			8525.8010.7540	Other regions	433.20
9	9.1 - 10.0 Mega Pixel	8525.8010	8525.8010.7550	USA, Europe & Japan	606.10
			8525.8010.7560	China, Hong Kong	252.70
			8525.8010.7570	Other regions	505.40
10	10.1 Mega Pixel and Above	8525.8010	8525.8010.7580	USA, Europe & Japan	701.10
			8525.8010.7590	China, Hong Kong	292.60
			8525.8010.7600	Other regions	584.25

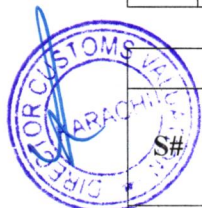


Table-V (DVR)

S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US\$/PC
						Cat.D
(1)	(2)	(3)	(4)	(5)	(6)	(9)
1	DVR	4-8 Channel	8521.9090	8521.9090.1000	USA, Europe & Japan	34.56
				8521.9090.1100	China, Hong Kong	14.40
				8521.9090.1200	Other regions	28.80
2		16-24 Channel	8521.9090	8521.9090.1300	USA, Europe & Japan	55.30
				8521.9090.1400	China, Hong Kong	23.04
				8521.9090.1500	Other regions	46.08
3		32 channel and above	8521.9090	8521.9090.1600	USA, Europe & Japan	105.98
				8521.9090.1700	China, Hong Kong	44.16
				8521.9090.1800	Other regions	88.32

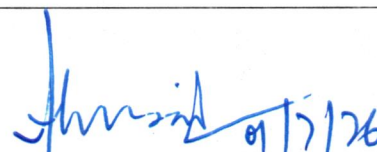
Table-VI (NVR)

S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US\$/PC
						Cat.D
(1)	(2)	(3)	(4)	(5)	(6)	(8)
1	NVR	4-8 Channel	8521.9090	8521.9090.1900	USA, Europe & Japan	45.12
				8521.9090.2000	China, Hong Kong	19.20
				8521.9090.2100	Other regions	38.40
2		16-24 Channel	8521.9090	8521.9090.2200	USA, Europe & Japan	52.80
				8521.9090.2300	China, Hong Kong	28.80
				8521.9090.2400	Other regions	39.36

3	32 Channel	8521.9090	8521.9090.2500	USA, Europe & Japan	100.80
			8521.9090.2600	China, Hong Kong	49.92
			8521.9090.2700	Other regions	76.80
4	64 Channel	8521.9090	8521.9090.2800	USA, Europe & Japan	158.40
			8521.9090.2900	China, Hong Kong	78.72
			8521.9090.3000	Other regions	118.08
5	128 Channel	8521.9090	8521.9090.3100	USA, Europe & Japan	295.68
			8521.9090.3200	China, Hong Kong	147.84
			8521.9090.3300	Other regions	221.76
6	256 Channel and Above	8521.9090	8521.9090.3400	USA, Europe & Japan	475.20
			8521.9090.3500	China, Hong Kong	237.12
			8521.9090.3600	Others	355.20

Category-D: IMOU, EZVIZ and UNI View.

Consignments of Brands not mentioned in the above table may be assessed by the clearance Collectorotes on the basis of identical/similar goods method under Section 25(5) & (6) of the Act.


(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.

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- 10) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
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