



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



No. Misc/20/2016-VII/ **Dir-41**

Dated: **28-07-2026**

VALUATION RULING NO. 2105 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 MOBILE PHONE ACCESSORIES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1887/2024 dated 31.05.2024.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 01.04.2026.

Background: Earlier, the Customs values of Mobile Phone Accessories were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1887/2024 dated 31.05.2024. As current Valuation Ruling of mobile phone accessories was more than two years old and international market prices of subject items have changed. Therefore, the Directorate initiated an exercise for re-determination of customs values of the subject goods covered under the aforesaid valuation ruling.



2. **Analysis / Exercise done 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. 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.

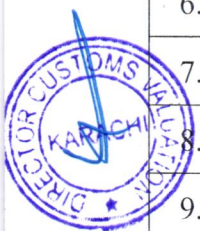
3. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Accordingly, Identical valuation method and Similar Valuation method as provided under Section 25(5) and 25(6) were considered. However, it was found that the same could not be relied upon due to absence of demonstrable evidence of quantities and qualities. Moreover, Declared Values (DV) of similar goods showed consistent variations. Hence, this method was also found inapplicable. Market enquiries, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, were also conducted. However, the deductive value method could not be

solely applied because the goods available in the local market comprised varying types and qualities. Due to the unavailability of manufacturer prices, the computed method under Section 25(8) also could not be applied. Consequently, the customs values of the subject goods have been determined under sub-section (9) of Section 25 of the Customs Act, 1969, read with sub-section (7) thereof and Rule 121(2) of the Customs Rules, 2001, by applying reasonable flexibility to the deductive value method in conformity with the aims and provisions of Section 25 of the Customs Act, 1969.

4. **Customs values for Mobile Phone Accessories:** hereinafter specified shall be assessed to duty / taxes at the following Customs values.

TABLE-A

S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Customs Values C&F in US\$ Per Piece -			
				Cat - A	Cat - B	Cat - C	Cat - D
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Mobile Charger with smart Jack 15 Watts	8504.4020	8504.4020.1000	7.80	3.50	1.20	0.91
2.	Mobile Charger with smart Jack 15.1 - 20.0 Watts			15.15	5.20	2.30	1.79
3.	Mobile Charger with smart Jack 20.1 - 25.0 Watts			20.66	6.00	4.18	3.30
4.	Mobile Charger with smart Jack 25.1 - 35.0 Watts			28.37	11.95	7.00	5.51
5.	Mobile Charger with smart Jack 35.1 - 45.0 Watts			35.34	14.28	9.75	7.71
6.	Mobile Charger with smart Jack 45.1 - 55.0 Watts			42.69	17.10	14.33	11.38
7.	Mobile Charger with smart Jack 55.1 - 65.0 Watts			50.00	19.90	17.12	13.59
8.	Mobile Charger with smart Jack 65.1 - 75.0 Watts			57.38	22.60	19.85	15.79
9.	Mobile Charger with smart Jack 75.1 - 85.0 Watts			64.72	25.40	22.60	17.99
10.	Mobile Charger with smart Jack 85.1 - 95.0 Watts			72.06	28.25	25.40	20.20
11.	Mobile Charger with smart Jack 95.1 - 105.0 Watts			79.41	30.90	28.35	22.70
12.	Mobile Charger with smart Jack 105.1 - 115.0 Watts			86.75	33.70	30.85	24.60
13.	Mobile Charger with smart Jack 115.1 - 125.0 Watts			94.10	36.40	34.50	27.44
14.	Wireless Charger Pad / Stand			27.50	13.50	7.00	5.60
15.	Wireless Charger Pad / Stand (3 in 1)			55.00	42.00	31.00	20.00
16.	Car Charger Single Slot			7.40	6.10	3.15	2.50
17.	Car Charger Multi Slot/ Smart Jack			13.60	11.10	5.80	3.15
18.	Power Bank 10000 mAh	8507.8000	8507.8000.1000	80.75	13.00	8.20	5.40
19.	Power Bank 20000 mAh			93.50	18.50	13.15	7.20
20.	Power Bank 30000 mAh			102	23.50	16.50	7.90
21.	Wireless Power Bank (10000mAh)			90.00	20.70	16.00	10.00



22.	Mobile Cover/ Pouch/ Case (Plastic/PVC)	8529.9090	8529.9090.1000	42.0	9.70	2.50	1.40
23.	Mobile Cover/ Pouch/ Case (Artificial Leather)			45.00	11.50	3.10	1.70
24.	Mobile Cover/ Pouch/ Case (Pure Leather)			51.00	15.00	5.25	4.40
25.	Mobile Phone Hands Free with smart jack	8518.3000	8518.3000.1000	9.80	5.30	1.40	1.00
26.	Mobile Phone Hands Free with smart jack (Air Buds/ Air Pods/ Air Dots), (Neck/ Hung/ Sport)			78.00	54.00	14.50	6.00
27.	Bluetooth Hands Free			25.00	15.00	5.80	4.50
28.	Wireless Head Phones			38.00	24.00	11.10	7.50
29.	Built in Mobile Battery with Strip	8507.8000	8507.8000.1100	15.60	11.00	7.20	3.10
30.	Mobile Data/Charging Cable	8544.4990	8544.4990.1000	18.00 / Kg	16.00 / Kg	12.00 / Kg	10.00 / Kg
31.	Card Reader (Single Slot)	8523.8090	8523.8090.1000	2.50	1.90	1.50	1.00
32.	Card Reader (Multi Slot)			3.20	2.60	2.20	1.80
33.	OTG Connector	8529.9090	8529.9090.1100	2.50	2.25	2.00	1.30
34.	USB Charging Station/ Dock	8504.4020	8504.4020.1200	29.00	22.80	17.50	12.00
35.	Smart Tracker	8517.7900	8517.7900.1000	6.00	4.00	2.75	2.25

Column A of Table A covers brands like: Apple etc.

Column B of Table A covers brands like: Beats, Bosch, Bose, Canon, Google, Huawei, Jabra, JBL, LG, Logitech, Marshall, Motorola, Nokia, Philips, Pioneer, Poly, Razer, Sennheiser, Skullcandy, Sony, Toshiba, Yamaha, Samsung etc

Column C of Table A covers brands like: 1Hora, Acefast, Amaya, Amaze, Anker, Aukey, Baseus, Belkin, Benks, Black Shark, Bloody, Boya, Caseology, Choetech, D Brand, Decoded, Earfun, Ecoflow, Elevation Lab, ESR, Helal, Hoco, HyperX, Incase, Joyroom, Lander, LDNIO, Mcdodo, Moment, Monster, Morphe, Native Union, Nillkin, Nothing, Oramo, OtterBox, Pitaka, Popsockets, QCY, Rapoo, Redmi, Remax, Riversong, Romoss/ Remoss, Soche, Sounarc, Soundpeats, Spigen, Taar, Tech21, Torras, Tozo, Tronsmart, UAG, Ubio, U-Green, Uniq, Walden, West Point, Xiaomi/Mi, Youksh etc.

Column D of Table A covers brands like: Infinix, Itel, Lenovo, OnePlus, Oppo, Realme, Vivo etc.

Table-B

S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Customs Values C&F in US\$ Per Piece	
				Cat-A	Cat-B
(1)	(2)	(3)	(4)	(5)	(6)
1.	Bar Clip Car Universal Charger DC	8504.4020	8504.4020.1300	0.50	0.16
2.	Bar Charger Desktop			0.90	0.49
3.	Mobile Charger with Micro Jack			0.60	0.24
4.	Mobile Charger with smart Jack (Type "C" & Lightning) with Wire Up to 1A, 2A, 3A and 4A			0.90	0.44
5.	Mobile Charger Single Slot/ Multi Slot without Wire Up to 2A, 3A and 4A			0.80	0.37

6.	Wireless Charger Pad/Stand		8504.4020.1400	4.00	1.57
7.	Car Charger with Micro Jack			0.80	0.20
8.	Car Charger Smart Jack (Single Slot) (Type C/ Lightning)		8504.4020.1500	1.40	0.33
9.	Car Charger Multi Slot/ Smart Jack (Type C/ Lightning)			1.70	0.39
10.	Mobile Battery Bar Phone (Li-on / Lithium)		8507.8000.1400	0.70	0.30
11.	Built in Mobile Battery with Strip		8507.8000.1500	1.80	1.20
12.	Power Bank up to 5000 mAh			2.40	0.98
13.	Power Bank up to 10000 mAh	8507.8000		3.25	1.45
14.	Power Bank up to 20000 mAh			4.00	1.67
15.	Power Bank up to 30000 mAh			5.00	1.97
16.	Wireless Power Bank (10000mAh)			6.00	3.90
17.	Selfie Stick Without Remote		8529.9090.1300	1.80	0.98
18.	Selfie Stick with Remote			2.50	1.80
19.	Mobile Cover/ Pouch/ Case (Pure Leather)	8529.9090		1.80	1.10
20.	Mobile Cover/ Pouch/ Case (Artificial Leather)		8529.9090.1400	0.80	0.30
21.	Mobile Cover/ Pouch/ Case (PVC/Plastic)			0.50	0.14
22.	Glass Protector	7007.1190	7007.1190.1100	4.00 / Kg	3.50 / Kg
23.	Mobile Phone Hands Free/ Ear Phone with smart jack			0.60	0.25
24.	Mobile Hands Free/ Earphones with pin			0.35	0.16
25.	Wireless Ear Buds/ Air Pods/ Ear Dots/ Neck/ Hang/ Sport	8518.3000	8518.3000.1200	2.00	0.70
26.	Bluetooth Hands Free			0.90	0.50
27.	Wire Head Phone			1.30	0.90
28.	Wireless Head Phones			2.60	1.40
29.	Mobile Data/Charging Cable	8544.4990	8544.4990.1200	3.60 / Kg	3.25 / Kg
30.	Card Reader (Single Slot)	8523.8090	8523.8090.1200	0.35	0.20
31.	Card Reader (Multi Slot)			0.50	0.30
32.	OTG Connector	8529.9090	8529.9090.1500	0.20	0.10
33.	USB Charging Station/ Dock/ Extension	8504.4020	8504.4020.1600	2.00	0.98
34.	Smart Tracker	8517.7900	8517.7900.1100	1.50	0.75
Column A Table B: Audionic, Dany, Faster, Login, Ronin etc.					
Column B Table B covers only unbranded/ Low end Chinese Brands.					

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, Director Generals of Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 5) All Collectors / Directors of respective Collectorates and Directorates.
- 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 Webmaster, Federal Board of Revenue, Islamabad.
- 10) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
- 11) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 12) Guard File.