



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
Phone: 021-99214144

No. Misc/01/V-KHI/2024/VII/042

Dated: 16 -01-2026

VALUATION RULING NO. 2035 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.
3. The values in valuation ruling shall be applicable to the given description and specification of goods.

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 Valuation Ruling supersedes Valuation Ruling No. 1893/2024 dated 27.06.2024.
2.	Date of meetings with stakeholders	The meeting with relevant stakeholders were conducted on 12.08.2025, 26.09.2025 and 15.12.2025.

**Background of the Issue:** The existing Valuation Ruling was more than one and a half years old, and the Customs values determined therein were no longer reflective of the prevailing international market conditions. In addition, several other models of iPhone and other smartphones required inclusion. Furthermore, certain older models listed in the existing ruling had reached their End of Life (EOL) and, therefore, warranted appropriate consideration for depreciation. Accordingly, in pursuance of a comprehensive analysis of import data, prevailing market trends, and the observed variance between international market prices and declared Customs values, an exercise for the re-determination of Customs values of the subject goods was initiated under Sections 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** Multiple meetings for the determination of customs values were scheduled on aforementioned dates that were attended by the relevant stakeholders. Their viewpoints were heard in detail for 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. Market inquiry was conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25(7) of the Customs Act, 1969.

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. Therefore, identical goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. However, it was found that the same could not be solely relied upon due to absence of demonstrable evidences of quantities and qualities. Information available was, hence, found incomplete. Subsequently, similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs values of subject goods. The import data of Old and Used Mobile Phones for the last 90 days was examined. However, Declared Values (DV) of both identical and similar goods showed consistent variations. Hence, this method was also found inapplicable. Accordingly, a market inquiry as envisaged under sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted as per procedure laid down under Office Order No. 17/2014 dated 19-03-2014, wherein various markets were visited, and the actual sale 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 Mobile Phones (Without any Packing and Accessories) in Commercial Quantity:** In view of above, the customs value of the following goods has been determined which shall be the value for assessment of duty & taxes given against them 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	460
2	Apple	USED IPHONE 15 PRO	390
3	Apple	USED IPHONE 15 PLUS	320
4	Apple	USED IPHONE 15	310
5	Apple	USED IPHONE 14 PRO MAX	360

S. No.	Brand	Model	Customs Value (C&F) (US\$/Piece)
6	Apple	USED IPHONE 14 PRO	290
7	Apple	USED IPHONE 14	210
8	Apple	USED IPHONE 13 PRO MAX	295
9	Apple	USED IPHONE 13 PRO	225
10	Apple	USED IPHONE 13	170
11	Apple	USED IPHONE 12 PRO MAX	215
12	Apple	USED IPHONE 12 PRO	155
13	Apple	USED IPHONE 12	120
14	Apple	USED IPHONE 11 PRO MAX	145
15	Apple	USED IPHONE 11 PRO	125
16	Apple	USED IPHONE 11	95
17	Apple	USED IPHONE XS MAX	95
18	Apple	USED IPHONE XS	66
19	Apple	USED IPHONE XR	76
20	Apple	USED IPHONE X	57
21	Apple	USED IPHONE 8 PLUS	47
22	Apple	USED IPHONE 8	38
23	Apple	USED IPHONE 7 PLUS	26
24	Apple	USED IPHONE 7	24
25	Apple	USED IPHONE SE 3	73
26	Apple	USED IPHONE SE 2	25
27	Apple	USED IPHONE SE	25
28	Apple	USED IPHONE AQUOS R3	25
29	Samsung	USED SAMSUNG GALAXY S23 ULTRA	255
30	Samsung	USED SAMSUNG GALAXY S23+	160
31	Samsung	USED SAMSUNG GALAXY S23	140
32	Samsung	USED SAMSUNG GALAXY S22 ULTRA 5G	160
33	Samsung	USED SAMSUNG GALAXY S22+ 5G	75
34	Samsung	USED SAMSUNG GALAXY S22 5G	80
35	Samsung	USED SAMSUNG GALAXY S21+ 5G	69
36	Samsung	USED SAMSUNG GALAXY S21 5G	50
37	Samsung	USED SAMSUNG GALAXY S20+	46
38	Samsung	USED SAMSUNG GALAXY S20	41
39	Samsung	USED SAMSUNG GALAXY S10+	25
40	Samsung	USED SAMSUNG GALAXY S10	25
41	Samsung	USED SAMSUNG GALAXY S10E	25
42	Samsung	USED SAMSUNG GALAXY NOTE 20 ULTRA	115
43	Samsung	USED SAMSUNG GALAXY NOTE 20	59
44	Samsung	USED SAMSUNG GALAXY NOTE 10	41
45	Samsung	USED SAMSUNG GALAXY NOTE 9	25
46	Google Pixel	USED GOOGLE PIXEL 9 PRO XL	260
47	Google Pixel	USED GOOGLE PIXEL 9 PRO	195
48	Google Pixel	USED GOOGLE PIXEL 9	150
49	Google Pixel	USED GOOGLE PIXEL 8 PRO	188
50	Google Pixel	USED GOOGLE PIXEL 8A	98
51	Google Pixel	USED GOOGLE PIXEL 7 PRO	119
52	Google Pixel	USED GOOGLE PIXEL 7	59

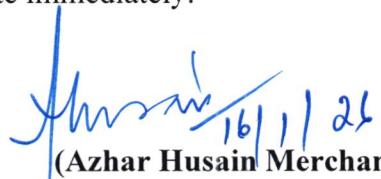
S. No.	Brand	Model	Customs Value (C&F) (US\$/Piece)
53	Google Pixel	USED GOOGLE PIXEL 6 PRO	55
54	Google Pixel	USED GOOGLE PIXEL 6	32
55	Google Pixel	USED GOOGLE PIXEL 6A	28
56	Google Pixel	USED GOOGLE PIXEL 5	18
57	Google Pixel	USED GOOGLE PIXEL 5A 5G	18
58	OnePlus	USED ONEPLUS 12	184
59	OnePlus	USED ONEPLUS 12R	105
60	OnePlus	USED ONEPLUS 11	92
61	OnePlus	USED ONEPLUS 10T	60
62	OnePlus	USED ONEPLUS 10 PRO	65

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.

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.



16/11/26
(Azhar Husain Merchant)
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.