



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



No. Misc/05/2013-VII/Dir-25

Dated: 24-06-2026

VALUATION RULING NO. 2093 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 CCTV CAMERAS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1632/2022 dated 18.04.2022.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 21.04.2026.

Background: Earlier, the Customs values of CCTV Cameras were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1632/2022 dated 18.04.2022. As the current Valuation Ruling of CCTV Cameras was more than four years old and international prices of subject goods have changed. Therefore, the Directorate initiated an exercise for re-determination of customs values of the subject goods covered under the aforesaid valuation ruling. Meeting notices were issued to all relevant stakeholders to address their grievances.

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 absolute demonstrable evidence of quantities and qualities. Moreover, Declared Values (DV) of similar goods showed consistent variations. Hence, this method was also found inapplicable. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was also conducted in accordance with the procedure laid down in Office Order No. 17/2014 dated 19.03.2014. Consequently, customs values of CCTV Cameras have been determined under Section 25(7) of the Customs Act, 1969.

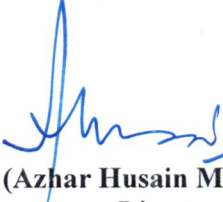
4. **Customs values for CCTV CAMERAS:** - hereinafter specified, shall be assessed to duty/taxes at the Customs values as per attached **Annex-A**, comprising pages 01 to 09, which forms an integral part of this Valuation Ruling.

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) 24/6/26
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South/ Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ 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.



GOVERNMENT OF PAKISTAN
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7TH FLOOR, CUSTOM HOUSE
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No. Misc/05/2013-VII/Dir-25

Dated: 24 -06-2026

Annex-A

VALUATION RULING NO. 2093/2026
CCTV CAMERAS

Table-I (CCTV (Analog/HDCVI Cameras))								
S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US\$/PC		
						Cat.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	CCTV Cameras without accessories	Upto 2.0 Mega Pixel	8525.8010	8525.8010.1000	USA, Europe & Japan	18.90	13.50	10.80
				8525.8010.1100	China, Hong Kong	9.45	6.75	5.40
				8525.8010.1200	Other regions	14.20	10.20	8.10
2	CCTV Cameras without accessories	2.1 - 3.0 Mega Pixel	8525.8010	8525.8010.1300	USA, Europe & Japan	20.80	14.85	11.90
				8525.8010.1400	China, Hong Kong	10.45	7.45	6.00
				8525.8010.1500	Other regions	15.60	11.20	8.90
3	CCTV Cameras without accessories	3.1 - 4.0 Mega Pixel	8525.8010	8525.8010.1600	USA, Europe & Japan	22.70	16.20	13.00
				8525.8010.1700	China, Hong Kong	11.35	8.10	6.50
				8525.8010.1800	Other regions	17.00	12.15	9.70
4	CCTV Cameras without accessories	4.1 - 5.0 Mega Pixel	8525.8010	8525.8010.1900	USA, Europe & Japan	31.5	22.5	18.0
				8525.8010.2000	China, Hong Kong	15.75	11.25	9.0
				8525.8010.2100	Other regions	23.65	16.90	13.5
5	CCTV Cameras without accessories	5.1 - 6.0 Mega Pixel	8525.8010	8525.8010.2200	USA, Europe & Japan	50.40	36.0	28.80
				8525.8010.2300	China, Hong Kong	25.20	18.0	14.40

Valuation Officer

Deputy Director
(Dr. Jahangir)
Deputy Director

Additional Director

IHSANULLAH SHAH
Additional Director
Directorate General of Customs Valuation
Custom House, Karachi


Director





				8525.8010.2400	Other regions	37.80	27.0	21.60
6	6.1 - 7.0 Mega Pixel	8525.8010		8525.8010.2500	USA, Europe & Japan	90.70	65.00	52.00
				8525.8010.2600	China, Hong Kong	37.80	27.0	21.60
				8525.8010.2700	Other regions	75.60	54.0	43.20
				8525.8010.2800	USA, Europe & Japan	128.50	91.80	73.40
7	7.1 - 8.0 Mega Pixel	8525.8010		8525.8010.2900	China, Hong Kong	53.55	38.25	30.60
				8525.8010.3000	Other regions	107.10	76.50	61.20
				8525.8010.3100	USA, Europe & Japan	190.0	135.0	108.0
8	8.1 Mega Pixel & Above	8525.8010		8525.8010.3200	China, Hong Kong	78.75	56.25	45.0
				8525.8010.3300	Other regions	157.5	112.5	90.0

Table-II (CCTV IP Cameras)

S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US\$/PC		
						Cat.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	CCTV Cameras without accessories	Upto 2.0 Mega Pixel	8525.8010	8525.8010.3400	USA, Europe & Japan	46.80	33.50	26.70
				8525.8010.3500	China, Hong Kong	19.50	14.00	11.15
				8525.8010.3600	Other regions	39.00	27.90	22.30
2		2.1 - 3.0 Mega Pixel	8525.8010	8525.8010.3700	USA, Europe & Japan	58.60	41.90	33.40
				8525.8010.3800	China, Hong Kong	24.50	17.50	14.00
				8525.8010.3900	Other regions	48.80	34.90	27.90
3		3.1 - 4.0 Mega Pixel	8525.8010	8525.8010.4000	USA, Europe & Japan	74.20	53.00	42.40
				8525.8010.4100	China, Hong Kong	30.90	22.10	17.60


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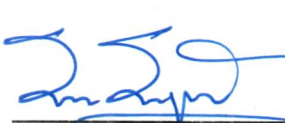

Additional Director
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Specialist General of Customs Valuation
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			8525.8010.4200	Other regions	61.80	44.00	35.30
4	4.1 - 5.0 Mega Pixel	8525.8010	8525.8010.4300	USA, Europe & Japan	97.65	69.75	55.80
			8525.8010.4400	China, Hong Kong	40.70	29.10	23.25
			8525.8010.4500	Other regions	81.30	58.00	46.50
			8525.8010.4600	USA, Europe & Japan	121.00	86.50	69.00
5	5.1 - 6.0 Mega Pixel	8525.8010	8525.8010.4700	China, Hong Kong	50.00	36.00	28.80
			8525.8010.4800	Other regions	100.00	72.00	57.60
			8525.8010.4900	USA, Europe & Japan	140.00	100.00	80.40
6	6.1 - 7.0 Mega Pixel	8525.8010	8525.8010.5000	China, Hong Kong	58.50	41.80	33.50
			8525.8010.5100	Other regions	117.00	83.70	67.00
			8525.8010.5200	USA, Europe & Japan	172.00	122.70	98.20
7	7.1 - 8.0 Mega Pixel	8525.8010	8525.8010.5300	China, Hong Kong	71.60	51.00	41.00
			8525.8010.5400	Other regions	143.20	102.30	81.85
			8525.8010.5500	USA, Europe & Japan	210.00	150.00	120.50
8	8.1 - 9.0 Mega Pixel	8525.8010	8525.8010.5600	China, Hong Kong	87.00	62.80	50.00
			8525.8010.5700	Other regions	175.70	125.50	100.40
			8525.8010.5800	USA, Europe & Japan	233.00	166.90	145.00
9	9.1 - 10.0 Mega Pixel	8525.8010	8525.8010.5900	China, Hong Kong	98.00	70.00	60.50
			8525.8010.6000	Other regions	195.00	140.0	121
			8525.8010.6100	USA, Europe & Japan	305.00	218.0	174.00
10	10.1 - 11.0 Mega Pixel	8525.8010	8525.8010.6100	USA, Europe & Japan	305.00	218.0	174.00


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11	11.1 - 12.0 Mega Pixel	8525.8010	8525.8010.6200	China, Hong Kong	127.00	90.60	73.00
			8525.8010.6300	Other regions	253.90	181.00	145.00
			8525.8010.6400	USA, Europe & Japan	374.90	267.80	214.30
			8525.8010.6500	China, Hong Kong	156.20	111.60	90.00
12	12.1 Mega Pixel and Above	8525.8010	8525.8010.6600	Other regions	312.50	223.20	178.50
			8525.8010.6700	USA, Europe & Japan	460.00	329.20	263.40
			8525.8010.6800	China, Hong Kong	192.00	137.00	110.00
			8525.8010.6900	Other regions	384.00	274.30	220.0

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.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	CCTV Cameras without accessories	Upto 2.0 Mega Pixel	8525.8010	8525.8010.7010	USA, Europe & Japan	75.0	54.0	43.0
				8525.8010.7020	China, Hong Kong	31.50	22.50	18.00
				8525.8010.7030	Other regions	63.0	45.0	36.00
2	CCTV Cameras without accessories	2.1 - 3.0 Mega Pixel	8525.8010	8525.8010.7040	USA, Europe & Japan	94.50	67.50	54.00
				8525.8010.7050	China, Hong Kong	39.45	28.20	22.00
				8525.8010.7060	Other regions	78.75	56.25	45.0
3	CCTV Cameras without accessories	3.1 - 4.0 Mega Pixel	8525.8010	8525.8010.7070	USA, Europe & Japan	119.70	85.50	68.40
				8525.8010.7080	China, Hong Kong	49.95	35.70	28.50
				8525.8010.7090	Other regions	99.75	71.25	57.0
4	CCTV Cameras without accessories	4.1 - 5.0 Mega Pixel	8525.8010	8525.8010.7100	USA, Europe & Japan	157.50	112.50	90.0


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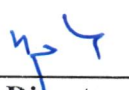

Director

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Director General of Customs Valuation



5	5.1 - 6.0 Mega Pixel	8525.8010	8525.8010.7110	China, Hong Kong	65.70	47.00	37.50
			8525.8010.7120	Other regions	131.25	93.75	75.0
			8525.8010.7130	USA, Europe & Japan	195.30	139.50	111.0
6	6.1 - 7.0 Mega Pixel	8525.8010	8525.8010.7140	China, Hong Kong	81.45	58.20	46.50
			8525.8010.7150	Other regions	162.75	116.25	93.0
			8525.8010.7160	USA, Europe & Japan	227	162.0	130.0
7	7.1 - 8.0 Mega Pixel	8525.8010	8525.8010.7170	China, Hong Kong	94.50	67.50	54.0
			8525.8010.7180	Other regions	190	135.0	108.0
			8525.8010.7190	USA, Europe & Japan	277.0	200.0	160.0
8	8.1 - 9.0 Mega Pixel	8525.8010	8525.8010.7200	China, Hong Kong	115.0	82.0	66.0
			8525.8010.7210	Other regions	230.0	165.0	132.0
			8525.8010.7220	USA, Europe & Japan	340.0	243.0	195.0
9	9.1 - 10.0 Mega Pixel	8525.8010	8525.8010.7230	China, Hong Kong	141.75	101.00	81.0
			8525.8010.7240	Other regions	283.50	202.0	162.0
			8525.8010.7250	USA, Europe & Japan	376.0	269.0	234.0
10	10.1 Mega Pixel and Above	8525.8010	8525.8010.7260	China, Hong Kong	157.00	112.0	97.50
			8525.8010.7270	Other regions	314.0	225.0	195.0
			8525.8010.7280	USA, Europe & Japan	491.0	350.0	280.0
			8525.8010.7290	China, Hong Kong	204.50	146.20	117.0
			8525.8010.7300	Other regions	410.10	293.0	234.0


Valuation Officer



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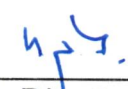

Additional Director
IHSANULLAH SHAH
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Directorate General of Customs Valuation
Customs House Karachi


Director


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.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1		Upto 2.0 Mega Pixel	8525.8010	8525.8010.7310	USA, Europe & Japan	240.0	170.0	137.0
				8525.8010.7320	China, Hong Kong	100.0	71.00	57.0
				8525.8010.7330	Other regions	200.0	142.50	114.0
2		2.1 - 3.0 Mega Pixel	8525.8010	8525.8010.7340	USA, Europe & Japan	271.0	194.0	155.0
				8525.8010.7350	China, Hong Kong	113.00	81.00	64.0
				8525.8010.7360	Other regions	226.0	161.50	129.0
3		3.1 - 4.0 Mega Pixel	8525.8010	8525.8010.7370	USA, Europe & Japan	308.0	220.0	191.0
				8525.8010.7380	China, Hong Kong	128.0	91.0	79.0
				8525.8010.7390	Other regions	256.0	183.50	160.0
4	CCTV Cameras without accessories	4.1 - 5.0 Mega Pixel	8525.8010	8525.8010.7400	USA, Europe & Japan	438.0	313.0	250.0
				8525.8010.7410	China, Hong Kong	183.0	130.0	105.0
				8525.8010.7420	Other regions	365.0	261.0	209.0
5		5.1 - 6.0 Mega Pixel	8525.8010	8525.8010.7430	USA, Europe & Japan	558.0	400	320.0
				8525.8010.7440	China, Hong Kong	232.0	166.0	133.0
				8525.8010.7450	Other regions	465.0	332.0	266.0
6		6.1 - 7.0 Mega Pixel	8525.8010	8525.8010.7460	USA, Europe & Japan	646.0	461.0	401.0
				8525.8010.7470	China, Hong Kong	270.0	192.0	167.0
				8525.8010.7480	Other regions	538.0	384.0	334.0


Valuation Officer


Deputy Director
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Additional Director
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7	7.1 - 8.0 Mega Pixel	8525.8010	8525.8010.7490	USA, Europe & Japan	814.0	580.0	465.0
			8525.8010.7500	China, Hong Kong	340.0	242.0	194.0
			8525.8010.7510	Other regions	678.0	484.0	387.0
8	8.1 - 9.0 Mega Pixel	8525.8010	8525.8010.7520	USA, Europe & Japan	881.0	630.0	547.0
			8525.8010.7530	China, Hong Kong	367.0	262.0	228.0
			8525.8010.7540	Other regions	734.0	524.0	456.0
9	9.1 - 10.0 Mega Pixel	8525.8010	8525.8010.7550	USA, Europe & Japan	1117.0	800.0	638.0
			8525.8010.7560	China, Hong Kong	465.0	332.0	266.0
			8525.8010.7570	Other regions	931.0	665.0	532.0
10	10.1 Mega Pixel and Above	8525.8010	8525.8010.7580	USA, Europe & Japan	1292.0	923.0	738.0
			8525.8010.7590	China, Hong Kong	538.0	384.0	308.0
			8525.8010.7600	Other regions	1077.0	770.0	615.0



Table-V (DVR)

S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US\$/PC		
						Cat.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	DVR	4-8 Channel	8521.9090	8521.9090.1000	USA, Europe & Japan	63.0	45.0	36.0
				8521.9090.1100	China, Hong Kong	26.3	18.8	15.0
				8521.9090.1200	Other regions	52.5	37.5	30.0
2	16-24 Channel	8521.9090	8521.9090	8521.9090.1300	USA, Europe & Japan	100.8	72.0	57.6
				8521.9090.1400	China, Hong Kong	42.0	30.0	24.0
				8521.9090.1500	Other regions	84.0	60.0	48.0


Valuation Officer


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3	32 channel and above	8521.9090	8521.9090.1600	USA, Europe & Japan	193.2	138.0	110.4
			8521.9090.1700	China, Hong Kong	80.5	57.5	46.0
			8521.9090.1800	Other regions	161.0	115.0	92.0

Table-VI (NVR)

S#	Description	Range	PCT Heading	Proposed PCT For WeBOC	Origin	Customs Value C&F US\$/PC		
						Cat.A	Cat.B	Cat.C
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	NVR	4-8 Channel	8521.9090	8521.9090.1900	USA, Europe & Japan	83.0	60.0	47.0
				8521.9090.2000	China, Hong Kong	34.0	24.50	20.0
				8521.9090.2100	Other regions	70	50.0	40.0
2	NVR	16-24 Channel	8521.9090	8521.9090.2200	USA, Europe & Japan	96.0	68.0	55.0
				8521.9090.2300	China, Hong Kong	48.0	35.0	30.0
				8521.9090.2400	Other regions	72.0	51.0	41.0
3	NVR	32 Channel	8521.9090	8521.9090.2500	USA, Europe & Japan	184.0	132.0	105.0
				8521.9090.2600	China, Hong Kong	92.0	66.0	52.0
				8521.9090.2700	Other regions	138.0	100	80
4	NVR	64 Channel	8521.9090	8521.9090.2800	USA, Europe & Japan	288.0	206.0	165.0
				8521.9090.2900	China, Hong Kong	144.0	103.0	82.0
				8521.9090.3000	Other regions	216.0	154.0	123.0
5	NVR	128 Channel	8521.9090	8521.9090.3100	USA, Europe & Japan	539.0	385.0	308.0
				8521.9090.3200	China, Hong Kong	269.5	192.5	154.0
				8521.9090.3300	Other regions	404.0	288.0	231.0

[Signature]
Valuation Officer

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Deputy Director
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Deputy Director

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Custom House Karachi



6	256 Channel and Above	8521.9090	8521.9090.3400	USA, Europe & Japan	866.0	618.0	495.0
			8521.9090.3500	China, Hong Kong	433.0	309.0	247.0
			8521.9090.3600	Others	650.0	465.0	370.0
1	Category-A: Axis, Sony, Sharp, Bosch, Proline UK, Polycom, Canon, Pelco, Acti, Samsung, Tyco, Honeywell, Panasonic, Huawei.						
2	Category-B: CP Plus, ZKT, Y Tech, Ever focus, Apple com, Vision, True Vision, TNT, Fenghe, Panasonic (PI Series).						
3	Category-C: Uni View, Scout, Dahua, Hikvision, HiLook, D-Link, TP-Link, IMOU, EZVIZ and other Chinese brands.						
4	CCTV Systems with different specifications may be assessed under section 25 of the Custom Act, 1969. Alternatively, Collectorate may provisionally assess the goods and forward the GDs to this Directorate General for suitable advice.						

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Valuation Officer

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Deputy Director
(Dr. Jahangir)
Deputy Director

[Handwritten Signature]

Additional Director

IHSANULLAH SHAH
Additional Director
Directorate General of Customs Valuation
Custom House, Karachi

[Handwritten Signature]

Director

