



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore ( Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan. Collector Exports (Port Qasim/Karachi)/ Director Transit (Karachi)

**Determination of Customs Values of Circuit Breakers Under Section 25-A of the Customs Act, 1969**

**(Valuation Ruling No. 1166/ 2017)**

No. Misc/11/2013-VII/1273

Dated: May 19, 2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Circuit Breakers are determined as follows: -

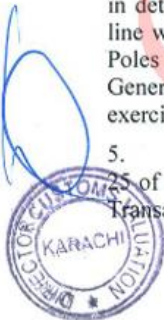
2. **Background of the valuation issue:** Customs values of Circuit Breakers were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.994/2016, dated 14-12-2016. Some representations were received for revision of Valuation Ruling owing to difference in prices of some brands and origins, which were not included in the said Valuation Ruling. The Valuation Ruling also required revision in line with the prevailing prices in the international market. Therefore, this Directorate General, in light of orders of superior courts in Danish Jehangir and Saadia Jabbar cases, initiated an exercise for determination of customs values of circuit breakers.

3 **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were held on 02-05-2017, 16-05-2017, and 17-05-2017. Importers had been requested to furnish the following documents before or during the course of the meeting:

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- D. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. The meetings were attended by different stakeholders. During the course of the meetings, some importers were of the view that the values of Circuit Breakers required revision as the difference in prices of different origins was more than actual, others claimed that there was no such difference. An importer from Sri Lanka origin objected that difference in determined Customs Values of China vis-à-vis Sri Lanka origin needed to be revised in line with market realities. Others were of the view that difference in values with change in Poles should be done away with to make the Ruling simple. Resultantly, this Directorate General decided to re-determine Customs Values of circuit breakers after a comprehensive exercise.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Circuit Breakers. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide



variation in the values being declared to the customs. Identical / similar goods value methods provided in Section 25 (5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied upon due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. For the purpose, different markets were surveyed repeatedly. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Circuit Breakers have been determined under Section 25(7) of the Customs Act, 1969.

6. **Customs values for Circuit Breakers:** Circuit Breakers, **hereinafter** specified, shall be assessed to duty/taxes at the Customs Values mentioned below against them.

S. No	Description of goods	H.S.Code	Proposed PCT for WeBOC	Origins	Customs value (C&F) USS/kg		
					6	7	8
1	2	3	4	5	Category-A	Category-B	Category-C
1	Single Pole Breaker	8536.2010	8536.2010.1000	China/	13.00	5.85	3.05
		8536.2090	8536.2090.1000	Sri Lanka			
		8536.9090	8536.9090.1000				
2	Single Pole Breaker	8536.2010	8536.2010.1100	Europe/	19.00	8.55	--
		8536.2090	8536.2090.1100	USA/			
		8536.9090	8536.9090.1100	Japan			
3	Single Pole Breaker	8536.2010	8536.2010.1200	Other	15.00	6.75	3.70
		8536.2090	8536.2090.1200	Origins			
		8536.9090	8536.9090.1200				
4	Double Pole Breaker	8536.2010	8536.2010.1300	China/	14.00	6.30	3.45
		8536.2090	8536.2090.1300	Sri Lanka			
		8536.9090	8536.9090.1300				
5	Double Pole Breaker	8536.2010	8536.2010.1400	Europe/	21.00	9.45	--
		8536.2090	8536.2090.1400	USA/			
		8536.9090	8536.9090.1400	Japan			
6	Double Pole Breaker	8536.2010	8536.2010.1500	Other	17.00	7.60	4.60
		8536.2090	8536.2090.1500	Origins			
		8536.9090	8536.9090.1500				
7	Triple Pole Breaker	8536.2010	8536.2010.1600	China/	17.00	7.65	4.75
		8536.2090	8536.2090.1600	Sri Lanka			
		8536.9090	8536.9090.1600				
8	Triple Pole Breaker	8536.2010	8536.2010.1700	Europe/	25.00	11.25	--
		8536.2090	8536.2090.1700	USA/			
		8536.9090	8536.9090.1700	Japan			
9	Triple Pole Breaker	8536.2010	8536.2010.1800	Other	21.00	9.40	6.15
		8536.2090	8536.2090.1800	Origins			
		8536.9090	8536.9090.1800				
10	Four Pole Breaker	8536.2010	8536.2010.1900	China/	20.00	9.00	5.50
		8536.2090	8536.2090.1900	Sri Lanka			
		8536.9090	8536.9090.1900				
11	Four Pole Breaker	8536.2010	8536.2010.2000	Europe/	31.00	13.95	--
		8536.2090	8536.2090.2000	USA/			
		8536.9090	8536.9090.2000	Japan			
12	Four Pole Breaker	8536.2010	8536.2010.2100	Other	25.50	11.50	7.00
		8536.2090	8536.2090.2100	Origins			
		8536.9090	8536.9090.2100				
	Above Four Pole Breaker	8536.2010	8536.2010.2200	China/	23.00	10.30	7.00
		8536.2090	8536.2090.2200	Sri Lanka			
		8536.9090	8536.9090.2200				



14	8536.2010 8536.2090 8536.9090	8536.2010.2300 8536.2090.2300 8536.9090.2300	Europe/ USA/ Japan	33.00	14.80	--
15	8536.2010 8536.2090 8536.9090	8536.2010.2400 8536.2090.2400 8536.9090.2400	Other Origins	27.00	12.00	8.50
<b>Category-A:</b> Hager/ Terasaki/ Fuji/ Delixi/ Chint/ Schneider/ Mitsubishi/ / Merlin/ Siemens/ Crepti /Clipsal /ABB/ Le Grand /Kawamura						
<b>Category-B:</b> NEC/ LEO/ Crown/ Hi-tech/ Toyo/ MEM/ Vibba / Fotile/ Orange /Osaka/Havells						
<b>Category-C:</b> Snons/ Risen/ Links/ Smart/ Sara/ SEC/ TLC/ SOK/ S.K/ Truu+/ Ovell +/ Tuff/ Sogo/ Max/ K On/ Fresh/ KH/ Opal/ Futina/ Excellent/ Impack/ Speed/ Skill/Lear/ TJ/ Eagle/ Lotus/ MES/ Aqua/ J&B / Sanva/ / Klass/ ZB/ Faster/ EN/ Corlen/ Solo / Nishan and other Low End brands						
<b>Switches &amp; Sockets</b> of different brands/ specifications may be assessed under section 25 of the Customs Act, 1969. Alternatively, Collectorates may provisionally assess the goods and forward the GD to this Directorate General for suitable advice.						

7. In cases where declared/transaction values are higher than the Customs values determined in this Valuation Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the element of air freight while assessing the goods.

8. **Validity of this Valuation Ruling:** The values determined vide this Valuation Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

9. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Valuation Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in this Valuation Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

11. *This ruling supersedes Valuation Ruling No.994/2016 dated 14-12-2016.*

(Dr. Wasif Ali Memon)  
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.