



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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RULING U/S 25-A NO. 356

No. Misc/12/2007-VI

Dated: 17-07-2011

Note:-

- i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.
- ii) Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

The Collectors of Customs, Model Customs Collectorates, Appraisement/ PaCCS/ Port Muhammad Bin Qasim/ Preventive), Karachi/ Lahore/Sambrial (Sialkot)/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject : Determination of Customs Value of Generators under Section 25A of the Customs Act, 1969



Values of Generators of various origins were earlier determined vide Valuation Ruling No. Misc/12/2007, dated 07-07-2007, and dated 31.3.2008. In view of change in prices of generators in international market, an exercise was under taken for determination of values afresh. Meeting with all the stake holders was scheduled for 19.05.2011, however, on the said date only the representative of M/s. S.M. Jaffer & Co attended, and meeting was adjourned to 26.05.2011. On the said date the representatives of Karachi Machinery Group, M/s. S.M. Jaffer & Co, M/s. Riaz Engineering and M/s. Jahangir & Co; appeared and requested for further adjournment because they were busy in correspondence with FBR due to application of Sales Tax on import of Generators, in the wake of which next meeting was fixed on 13.06.2011.


2. The representative of M/s. Greaves Pakistan (Pvt) Ltd, M/s. Allied Engineering & Services, M/s. Sara Enterprises, M/s. Seven Bros, M/s. XPL and M/s. B.T.I; appeared on 13.06.2011, and participated in the discussion. The importers were of the view that prices determined earlier were even now on higher side since over a period of time options/accessories available in generators have been reduced to bring down the price in local market. Similarly, in unbranded generators, the quality of parts has been reduced so that over all price of CBU stays within reach of ordinary customers. However, when asked the question that if the values determined vide earlier valuation ruling were on higher side then why the said ruling was never challenged or agitated by the importer on any legal um despite lapse of more than three years since issuance thereof, no proper reply was made by the



stakeholders. Anyway, they were requested to submit the supporting documents and proposals in writing within few days and the next date of meeting was fixed for 25.06.2011. Again none appeared on 25.06.2011, whereon next meeting was fixed for 07.07.2011.

3. Even on 07.07.2011 none of the stakeholders turned up, however, written reply/proposal from M/s. Allied Engineering and Services Ltd; was received. Similarly, M/s. Greaves Pakistan (Pvt) Ltd; submitted their written reply stating therein that values of European brand diesel generator sets (branded) determined earlier, were on higher side and still the European origin generator prices are less than earlier determined value, because of which they were facing lot of difficulties in selling their products in local market.

4. The above written as well as verbal submissions of the importers have been examined. Analysis of the current import data has also been carried out which indicated that declared values of imported generators did not represent the correct value as the prevailing local/international prices are on higher side and hence are at variation with declared data values. Therefore import data of identical/similar goods was found inapplicable for value determination of China origin generators under the provisions of Section 25(5) & (6) of the Customs Act, 1969 and market enquiry was got conducted for China origin goods, under the provisions of sub Section (7) of the Section 25 of the Customs Act, 1969. Accordingly customs values of generating sets of various origins have been determined under Section 25(5), (6) & (7) read with Section 25(9) of the Customs Act, 1969 detailed in the table below:-



S.NO	DESCRIPTION	H.S.CODE	ORIGIN	C&F CUSTOMS VALUE
	<b>PETROL GENERATORS (UNKNOWN BRAND)</b>			
1	650 WATTS PETROL	8502.2000	CHINA	US\$63.00/SET
2	1 KVA PETROL	8502.2000	CHINA	US\$92.00/SET
3	2 KVA PETROL	8502.2000	CHINA	US\$161.00/SET
4	3 KVA PETROL	8502.2000	CHINA	US\$241.00/SET
5	4 KVA PETROL	8502.2000	CHINA	US\$310.00/SET
6	5 KVA PETROL	8502.2000	CHINA	US\$402.00/SET
7	6 KVA PETROL	8502.2000	CHINA	US\$483.00/SET
8	8.5 KVA PETROL	8502.2000	CHINA	US\$678.00/SET
9	10 KVA PETROL	8502.2000	CHINA	US\$805.00/SET
	<b>DIESEL GENERATORS (UNKNOWN BRAND)</b>			
10	6KVA TO 20 KVA DIESEL	8502.1120	CHINA	US\$121.00/PER KVA
11	21 KVA TO 50 KVA DIESEL	8502.1130	CHINA	US\$109.00/PER KVA
12	51 KVA TO 75 KVA DIESEL	8502.1190	CHINA	US\$109.00/PER KVA
13	76 KVA TO 150 KVA DIESEL	8502.1200	CHINA	US\$98.00/PER KVA
14	151 KVA TO 250 KVA DIESEL	8502.1200	CHINA	US\$86.00/PER KVA
	<b>PETROL GENERATORS (UNKNOWN BRAND)</b>			
15	900 WATTS PETROL	8502.2000	JAPAN	YEN 25070/SET
16	1500 WATTS PETROL	8502.2000	JAPAN	YEN 29555/SET
17	1.6 KVA PETROL	8502.2000	JAPAN	YEN 28520/SET
18	2 KVA PETROL	8502.2000	JAPAN	YEN 32430/SET
19	2.2 KVA PETROL	8502.2000	JAPAN	YEN 39100/SET

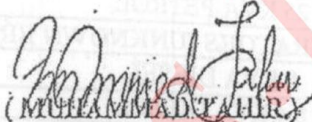


20	2.7 KVA PETROL	8502.2000	JAPAN	YEN 46000/SET
21	2.8 KVA PETROL	8502.2000	JAPAN	YEN 47150/SET
22	3.2 KVA PETROL	8502.2000	JAPAN	YEN 48360/SET
23	3.8 KVA PETROL	8502.2000	JAPAN	YEN 50600/SET
24	4 KVA PETROL	8502.2000	JAPAN	YEN 51750/SET
25	5 KVA PETROL	8502.2000	JAPAN	YEN 68540/SET
26	5.6 KVA PETROL	8502.2000	JAPAN	YEN 70380/SET
27	8.5 KVA PETROL	8502.2000	JAPAN	YEN 120635/SET
28	10 KVA PETROL	8502.2000	JAPAN	YEN 134550/SET
29	25 KVA PETROL	8502.2000	JAPAN	YEN 258750/SET
DIESEL GENERATORS (UNKNOWN BRAND)				
30	8 KVA DIESEL	8502.1120	JAPAN	YEN 143750/SET
31	8.4 KVA DIESEL	8502.1120	JAPAN	YEN 150650/SET
32	12 KVA DIESEL	8502.1120	JAPAN	YEN 236440/SET
33	15 KVA DIESEL	8502.1120	JAPAN	YEN 270250/SET
34	15.6 KVA DIESEL	8502.1120	JAPAN	YEN 282900/SET
35	20 KVA DIESEL	8502.1120	JAPAN	YEN 299000/SET
36	20.5 KVA DIESEL	8502.1130	JAPAN	YEN 322000/SET
37	30 KVA DIESEL	8502.1130	JAPAN	YEN 433550/SET
38	35 KVA DIESEL	8502.1130	JAPAN	YEN 483000/SET
DIESEL GENERATORS (DENYO BRAND)				
39	10.5 KVA DIESEL	8502.1120	JAPAN/ INDONESIA	YEN 432400/SET
40	12.5 KVA DIESEL	8502.1120	JAPAN/ INDONESIA	YEN 451950/SET
41	20 KVA DIESEL	8502.1120	JAPAN/ INDONESIA	YEN 533600/SET
42	30 KVA DIESEL	8502.1130	JAPAN/ INDONESIA	YEN 695750/SET
43	37 KVA DIESEL	8502.1130	JAPAN/ INDONESIA	YEN 847550/SET
44	50 KVA DIESEL	8502.1130	JAPAN/ INDONESIA	YEN 966000/SET
45	65 KVA DIESEL	8502.1190	JAPAN/ INDONESIA	YEN 1120100/SET
46	100 KVA DIESEL	8502.1200	JAPAN/ INDONESIA	YEN 1397250/SET
DIESEL GENERATORS (BRANDED)				
47	01 TO 15 KVA DIESEL	8502.1120	EUROPE	US\$400/PER KVA
48	16 TO 20 KVA DIESEL	8502.1120	EUROPE	US\$340/PER KVA
49	21 TO 35 KVA DIESEL	8502.1130	EUROPE	US\$225/PER KVA
50	36 TO 50 KVA DIESEL	8502.1130	EUROPE	US\$150/PER KVA
51	51 TO 75 KVA DIESEL	8502.1190	EUROPE	US\$150/PER KVA
52	76 TO 350 KVA DIESEL	8502.1200	EUROPE	US\$120/PER KVA
53	351 TO 375 KVA DIESEL	8502.1200	EUROPE	US\$90/PER KVA
54	376 TO 500 KVA DIESEL	8502.1310	EUROPE	US\$90/PER KVA
55	ABOVE 500 KVA	8502.1310	EUROPE	US\$105/PER KVA

Note: If any generator is imported, fitted or quipped with a gas kit, then value thereof price shall be enhanced by 15% over and above the customs values as determined above. This applies to all the above categories.



5. Aforesaid values have been determined under Section 25A of the Customs Act, 1969. All the Clearance Collectorates are advised to assess the goods as per the above Customs Values. However, if the declared / invoice value is higher than the values determined above, the same may be accepted in terms of Section 25 of the Customs Act, 1969;

  
(MULHAMMAD TAHR)  
DIRECTOR

Distribution

1. S.O. to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.
10. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
11. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi
12. Pakistan Electronics Manufacturers Association, Room No.406, 4<sup>th</sup> floor, Progressive Plaza, Beaumont Road, Karachi.
13. Guard File.



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  
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No.Misc/12/2009-VIA

Dated 27-08-2011

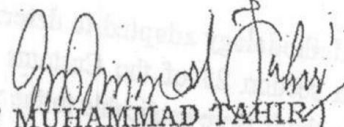
The Collector of Customs,  
Model Customs Collectorate, (Appraisalment/PaCCS/Port Muhammad  
Bin Qasim & Preventive), Karachi/Lahore/Sambrial(Silakot)/Faisalabad/  
Multan/Islamabad/Hyderabad/Queta/Peshawar.

AMENDMENT

In exercise of the powers conferred by sub-section (1) of Section 25A of the Customs Act, 1969 (IV of 1969), the Director Valuation is pleased to direct that the following amendment shall be made in its Valuation Ruling No.356, dated the 19<sup>th</sup> July, 2011, namely :-

- (i) against serial numbers 39 to 46, under the column "origin", the word "INDONESIA" shall be omitted ;
- (ii) at the end of the table, already existing Note shall be numbered as "(i)" and after the end of the said note, the following serial number (ii) shall be added : -

"(ii) A discount of 20% shall be allowed from the values of Denyo brand Generating Sets (S.No.39 to 46), if imported from other than Japan origin."

  
( MUHAMMAD TAHIR )  
DIRECTOR

Copy to:-

1. S.A. to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. The Director General of Intelligence Investigation, Islamabad.
4. Chief Collector of Customs (North/South), Lahore/Karachi.
5. The Director General of Customs Valuation, Karachi.
6. The Chief (South & North), Karachi & Lahore.
7. The Director General of Post Clearance Audit, Karachi.
8. The Director of Intelligence Investigation, Karachi/Lahore.
9. Federation of Pakistan Chambers of Commerce & Industry, Karachi
10. Karachi Chamber of Commerce & Industry, Karachi.
11. Karachi Customs Agents Group, Bohri Road, Karachi.
12. Guard File.