



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,

The Collector of Customs, Model Customs Collectorates (Appraisement / PaCCS / Port Qasim / Preventive), Karachi / Lahore (Appraisement/Preventive) / Multan / Islamabad / Sambrial / Faisalabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

DETERMINATION OF CUSTOMS VALUE OF ELECTRIC BULBS & TUBE LIGHTS UNDER SECTION 25-A OF CUSTOMS ACT, 1969

(VALUATION RULING NO.557/2013)

No.Misc/03/2009-VII

Dated: 4th June 2013

In exercise of the powers conferred under section 25A of the Customs Act, 1969, the customs Values of Electric Bulbs & Tube Lights are determined as follows :-

1. **Background of the valuation issue -** The customs values of Electric Bulbs and Tube Lights was determined vide Valuation Ruling No.279, dated 30-11-2010. Since the said Ruling was quite old, an exercise was initiated to revise the values as per the existing valuation trends of the said products.
2. **Methodology adopted to determine customs values -** Valuation methods given in Section 25 of the Customs Act, 1969, were examined to ascertain which methods were applicable to the valuation issue at hand in terms of Section 25A(1) of the Act. Transactional Value method provided in Section 25 (1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of section 25 (2) was not available. Identical / similar goods value methods provided in section 25(5) and (6) were examined for applicability to the valuation issue in the instant case. These methods furnished unreliable and variable values and were not found applicable. Since the manufacturers costs of producing the goods in question in the country of exportation were not available, Computed Value Method as provided in section 25(8) could not be applied for valuation of the aforesaid goods. Therefore, deductive method as envisaged under section 25(7) of the Customs Act, 1969 was applied to arrive at customs values of Electric Bulbs & Tube Lights.
3. **Evidence used to determine customs values -** Meetings were fixed with the stakeholders on 1-03-2013 and 09-04-2013 to determine prevailing prices of Electric Bulbs & Tube Lights in the international markets. The results of market



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inquiry conducted by this Directorate General under deductive valuation method were shared and discussed with the stakeholders to arrive at customs values of Bulbs & Tube Lights.

4. Customs values for Electric Bulbs & Tube Lights - Electric Bulbs & Tube Lights *hereinafter specified* shall be assessed to duty / taxes on the customs values given against them in the table below: -

TABLE - I
(ELECTRIC BULBS AND TUBELIGHTS OTHER THAN PHILIPS BRAND)

S. No	Description of goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values US\$/pc
(1)	(2)	(3)	(4)	(5)	(6)
1.	Electric Bulb 1 - 15 W	8539.2990	8539.2990.1000	China	0.074
2.	Electric Bulb 16 - 40 W s	8539.2990	8539.2990.1100	China	0.093
3.	Electric Bulb 41-100 W	8539.2990	8539.2990.1200	China	0.10
4.	Electric Bulb 101-200 W	8539.2990	8539.2990.1300	China	0.16
5.	Electric Bulb 201-500 W	8539.2990	8539.2990.1400	China	0.46
6.	Tube Light 1 - 6 W	8539.3100	8539.3100.1000	China	0.10
7.	Tube Light 7 - 10 W	8539.3100	8539.3100.1100	China	0.12
8.	Tube Light 11 - 20 W	8539.3100	8539.3100.1200	China	0.24
9.	Tube Light 21 - 40 W	8539.3100	8539.3100.1300	China	0.30
10.	Tube light 18 W (colored)	8539.3100	8539.3100.1400	China	0.35
11.	Tube light 36 W (colored)	8539.3100	8539.3100.1500	China	0.47

TABLE - II
(ELECTRIC BULBS AND TUBELIGHTS OF PHILIPS BRAND)

S. No	Description of goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values US\$/pc
(1)	(2)	(3)	(4)	(5)	(6)
1.	Electric Bulb 60 W	8539.2990	8539.2990.1500	Indonesia	0.107
2.	Electric Bulb 100 W	8539.2990	8539.2990.1600	Indonesia	0.11
3.	Tube Light 18 W	8539.3100	8539.3100.1600	Indonesia	0.363
4.	Tube Light 36 W	8539.3100	8539.3100.1700	Thailand	0.456
5.	Tube Light 40 W	8539.3100	8539.3100.1800	Indonesia	0.467
6.	Tube Light 18 W (colored)	8539.3100	8539.3100.1900	China	0.494
7.	Tube Light 36 W (colored)	8539.3100	8539.3100.2000	China	0.668

5. Validity of Valuation Ruling - The customs values determined in this Ruling shall continue to be the applicable customs values for the aforementioned goods



till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of Section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the ruling. *In cases where declared values are more than the customs value determined in the ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969. Moreover, in case of consignments imported by air, if the differential between air freight and sea freight, when taken into account, raises the customs values above those determined in this ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969.*

6. Remedies against this Valuation Ruling - The Customs Act, 1969 provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellant Tribunal under section 194-A (1) (e) of the Customs Act, 1969.

(Muhammad Javed Ghani)
Director

Copy for information to :-

1. S.A.TO Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R, Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director WeBOC, 11th Floor, Custom House, Karachi.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & Weboc database on the date of issue of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.



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CUSTOM HOUSE KARACHI

No. Misc/03/09-VII

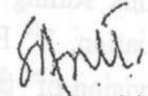
Dated 27-09-2013

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/ Gwadar/ Gilgit-Baltistan.

CORRIGENDUM

In pursuance of Order-in-Review No350/2013 dated 12-09-2013 passed by Directorate General, Customs Valuation, the following amendment is made in the Valuation Ruling No.557/2013, dated 04-06-2013, under Section 25A of the Customs Act, 1969 and shall be deemed to have been so made from the date of issuance of said ruling :-

" In Table-I, against S.No 3, the Customs Value (C&F) shall be substituted as USS0.085/Pc".


(Suraiya Ahmed Butt)
Director

Copy for information to :-

- 1) S.A. to Chairman, F.B.R., Islamabad.
- 2) Member (Customs), F.B.R., Islamabad.
- 3) Director General, Customs Valuation, Custom House, Karachi.
- 4) Chief Collector of Customs (Appraisement), South, Custom House, Karachi.
- 5) Chief Collector of Customs (Enforcement), South, Custom House, Karachi.
- 6) Chief Collector of Customs (Central), Custom House, Lahore.
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- 11) Directors, Intelligence & Investigation, Karachi/Lahore/ Islamabad/Peshawar/Gawadar/Faisalabad.
- 12) The Project Director Weboc, 11th Floor, Custom House, Karachi.
- 13) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & Weboc database on the date of issue of this ruling.
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