



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF LEAD ACID BATTERIES UNDER
SECTION 25-A OF THE CUSTOMS ACT, 1969.

(VALUATION RULING NO. 600 / 2013)

No. Misc/04/2013-VII

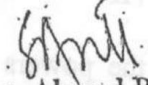
Dated: 24 October, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs value of Lead Acid Batteries is determined as follows:-

1. **Description of the valuation issue** A reference was received from erstwhile Model Custom Collectorate (PaCCS), Karachi regarding under invoicing in import of Lead Acid Batteries. This prompted an exercise to determine the Customs values of the subject goods under Section 25A of the Customs Act, 1969.
2. **Methodology adopted to determine Customs values** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transactional value method provided in Section 25(1) was found inapplicable because requisite information was not available. Identical/ similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were also not found applicable due to unreliable and variable values. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted. Consequently, Section 25(7) of the Customs Act was applied to determine Customs value in subject case read with Section 25(9) ibid.
3. **Stakeholders' participation in determination of Custom values** Meetings were convened with stakeholders on 15.04.2013, 02.05.2013, 10.06.2013 & 16.09.2013. However, no one attended.
4. **Lead Acid Batteries hereinafter specified**, shall be assessed to duty / taxes on the Customs values mentioned the Table below:

Description of goods	PCT Heading	Proposed PCT for WeBoc	Customs Value (C&F)
1	2	3	5
LEAD ACID BATTERIES	8507.2090	8507.2090.1000	US\$2.39/per Kg. or US\$0.68/ per AH (which ever is higher)

5. In cases where declared values are higher than the Customs value determined in this 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 differential between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of Valuation Ruling:** The values determined vide this 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 of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling:** A review petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling are applied.


(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, South (Appraisalment), 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. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting Valuation Ruling No.440, dated 14-03-2012.
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.



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No. Misc/04/2013-VII

Dated December 2, 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.

AMENDMENT

A review application was filed before Director General Customs Valuation against customs values of Lead Acid Batteries determined vide Valuation Ruling No.600/2013 dated 24.10.2013. A committee was constituted during Review proceedings to review the anomalies pointed out by the applicants. Accordingly it was directed by the competent authority to revise the custom values in the light of committee's report. Therefore, the following amendment is made in Valuation Ruling No. 600/2013 dated 24-10-2013 under Section 25A of the Customs Act, 1969: -

Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Customs value (C&F)
02	03	04	05	06
LEAD ACID BATTERIES	8507.2090	8507.2090.1000	China	US\$1.72/per Kg. Or US\$0.49/per AH (which ever is higher)

*(Lead Acid batteries weighing below 3kg per unit shall only be assessed on the basis of value per kg mentioned above.)

Suraiya Ahmed Butt
Suraiya Ahmed Butt
Director

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- 01) S.A. to Chairman, F.B.R., Islamabad.
- 02) Member (Customs), F.B.R, Islamabad.
- 03) Director General, Customs Valuation, Custom House, Karachi.
- 04) Chief Collector of Customs (Appraisement), South, Custom House, Karachi.
- 05) Chief Collector of Customs (Enforcement), South, Custom House, Karachi.
- 06) Chief Collector of Customs (Central), Custom House, Lahore.
- 07) Chief Collector of Customs (North), Custom House, Islamabad.
- 08) Director General, Intelligence and Investigation, Islamabad.
- 09) Director General, Post Clearance Audit, Islamabad.
- 10) Director General Internal Audit, (Customs), Islamabad.
- 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.
- 14) Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 15) Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi/Lahore.
- 16) Customs Revenue Audit, 8th floor, Custom House, Karachi.
- 17) Karachi Customs Agents Group, Bohri Road, Karachi.
- 18) Law Section, Customs Valuation, Custom House, Karachi.
- 19) Review Section, Custom Valuation, Karachi.
- 20) Guard File