



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF HOME INVERTERS WITHOUT  
BATTERY UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.613 / 2013)

No.Misc/25/2013-VII

Dated: November 28, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the customs values of Home Inverters (without battery) are determined as follows:-

1. **Description of the valuation issue:** It was brought to the notice of Directorate General of Customs Valuation that Home Inverters (without battery) were being imported at under-invoiced values causing loss of revenue to Government exchequer. Therefore, an exercise to determine the customs values of the subject goods under Section 25-A of the Customs Act, 1969 was initiated.
2. **Method adopted to determine customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because sufficient information was not available as per law. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were also not found applicable for determination of the customs values due to unreliable and variable values. Consequently, findings of market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 were adopted to determine custom values for Home Inverters without battery.
3. **Stakeholders' participation in determination of customs values:** Meetings were convened with stakeholders on 26-09-2013 and 07-11-2013. However, no one attended the meetings. Accordingly, results of market enquiry were utilized in terms of Section 25(7) of the Customs Act, 1969 to determine the following customs values of the goods in question.
4. **Customs Values of Home Inverters (without battery) :** Home Inverters (without battery), hereinafter specified, shall be assessed to duty / taxes on the customs values mentioned against them in the Table below :-



Description of goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Value (C&F)
(1)	(2)	(3)	(4)	(5)
Home Inverters without battery Less than 1 KVA	8504.4090	8504.4090.1000	China	US\$ 13.00/Pc
1 KVA	8504.4090	8504.4090.1100	-- do --	US\$ 25.00/Pc
1.5 KVA	8504.4090	8504.4090.1200	-- do --	US\$ 38.00/Pc
2 KVA	8504.4090	8504.4090.1300	-- do --	US\$ 48.00/Pc
3 KVA	8504.4090	8504.4090.1400	-- do --	US\$ 72.00/Pc
5 KVA	8504.4090	8504.4090.1500	-- do --	US\$ 120.00/Pc
6 KVA	8504.4090	8504.4090.1600	-- do --	US\$ 144.00/Pc

5. In cases where declared/ transaction 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 this 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-A of the Customs Act, 1969.
7. **Revision 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, 7<sup>th</sup> Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling are applied by the concerned staff without fail.

(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 (Appraisal), 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, 11<sup>th</sup> Floor, Custom House, Karachi.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aian-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8<sup>th</sup> Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.