



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/ Sambrial (Sialkot)/ Faisalabad /Hyderabad / Quetta/ Peshawar/Gawadar/ Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUES OF LIGHT FITTINGS / FIXTURES
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.638 / 2014

No.Reg.Misc/02/2011-VIIIIB

Dated: February 17, 2014

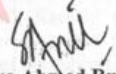
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Light Fittings / Fixtures are determined as follows :-

- Description of the valuation issue:** The Customs values of Light Fittings / Fixtures was determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.438/2012 dated 12-03-2012. A reference from MCC Appraisement (West), Karachi was received for revision of Valuation Ruling. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of the subject goods afresh was taken up.
- Method adopted to determine customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method in terms of Sub-Section (1) of Section 25 was found inapplicable because information required as per law was not available. Identical / similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 ibid, could not be applied because of considerable variation in declared values among various import consignments of subject goods. Consequently, findings of market enquiry as envisaged under Sub-Section 25 (7) of the Customs Act, 1969 readwith Sub-Section (9) of the Act ibid were adopted to determine Customs values for Light Fittings / Fixtures.
- Stakeholders' participation in determination of values:** Meetings were called with the stakeholders on 22-11-2013, 17-12-2013 & 11-02-2014, which were attended by the representatives of importers and Customs Officers / Officials of MCC, Appraisement (West), Custom House, Karachi and MCC, Port Muhammad Bin Qasim, Karachi.
- Customs values for Light Fittings / Fixtures :** Light Fittings / Fixtures of China origin *hereinafter specified* shall be assessed to duty / taxes on the customs values given against them in the Table below :-

S.No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Determined Customs Values(C&F) USS/ Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	LED Lighting Fixtures (with Bulbs)	9405.1090 9405.4090	9405.1090.1000 9405.4090.1000	China	2.00
02.	Street Lighting Fixtures (without Bulb)	9405.4090	9405.4090.1100	China	2.25
03.	Other Lighting Fixtures (without Bulb)	9405.1020 9405.1090 9405.4090	9405.1020.1000 9405.1090.1100 9405.4090.1200	China	1.70



5. In cases where declared/ Transaction values are higher than the Customs value determined in this Ruling, the assessing officer 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 value 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. **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 value given in the Ruling is applied by the concerned staff without fail. Any anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.
9. **This Valuation Ruling Supersedes Valuation Ruling No.438/2012 dated 12-03-2012.**


 (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 (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. Additional Director, Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting the Valuation Ruling No.438/2012, dated 12-03-2012 on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st floor, Custom House, Karachi.
23. Guard File.