



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

DETERMINATION OF CUSTOMS VALUES OF UNINTERRUPTIBLE POWER SUPPLY (UPS) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.677 / 2014

No. Misc/25/2013-VII / 7079

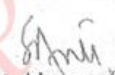
Dated: June 30, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969 the Customs values of Uninterruptible Power Supply (UPS) are determined as follows:-

1. **Background of the valuation issue:** Customs values of Uninterruptible Power Supply (UPS) were determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.447/2012 dated 26-03-2012. In order to reflect the current international market prices, an exercise to re-determine the Customs values of Uninterruptible Power Supply (UPS) was initiated in terms of Section 25-A of the Customs Act, 1969.
2. **Method adopted to determine Customs values:** Valuation methods given 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 the requisite information to determine the value as per law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 could not be applied due to unreliable values. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969, was also conducted. Consequently, Section 25 (9) of the Customs Act 1969 was applied to determine the values of Uninterruptible Power Supply (UPS).
3. **Stakeholders' Participation in determination of Customs values:** Meetings were held with stakeholders on 11-06-2014 and 28-06-2014.
4. **Customs values for Uninterruptible Power Supply (UPS):** Uninterruptible Power Supply (UPS) *hereinafter specified* shall be assessed to duty / taxes at the Customs values mentioned against them in **Annex-A**.
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. **Revision of the value determined vide this Valuation Ruling:** A revision 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 for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately.
9. **This Valuation Ruling supercedes Valuation Ruling No.447/2012, dated 26-03-2012 for Uninterruptible Power Supply (UPS).**

  
 ( 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-FBR, Islamabad.
9. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
10. Director General, Post Clearance Audit (PCA), Islamabad.
11. Director General Internal Audit, (Customs), Islamabad.
12. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta / Peshawar/ Faisalabad.
13. The Project Director, WeBOC, 11<sup>th</sup> Floor, Custom House, Karachi.
14. Director, Directorate of Customs Valuation (Camp Office), Lahore.
15. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting Valuation Ruling No.447/2012 dated 26-03-2012 on the date of issue of this Ruling.
16. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
17. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
18. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 151 floor, Custom House, Karachi.
23. Guard File.

Annex-A

S.NO.	Description of Goods	HS Code	Customs Values in US \$		
			Class "A"	Class "B"	Class "C"
	<b>Line-Interactive UPS</b>				
1	Line Interactive UPS upto 500 VA with batteries	8504.4010			
2	Line Interactive UPS 501~650 VA with Batteries	8504.4010	54	30	24
3	Line Interactive UPS 651~1.0 KVA with Batteries	8504.4010	70	39	31
4	Line Interactive UPS 1.1~1.5 KVA with Batteries	8504.4010	295	162	130
5	Line Interactive UPS 1.6~ 2 KVA with Batteries	8504.4090	425	234	187
6	Line Interactive UPS 2.1~3.0 KVA with Batteries	8504.4090	640	352	282
	<b>On-Line UPS</b>		950	523	418
7	On-Line UPS upto 1.0 KVA with Batteries	8504.4010			
8	On-Line UPS 1.1~2.0 KVA with Batteries	8504.4010,8504.4090	400	220	176
9	On-Line UPS 2.1~ 3.0KVA with Batteries	8504.4090	680	374	299
10	On-Line UPS 4.1~ 5.0 KVA with Batteries	8504.4090	850	468	374
11	On-Line UPS 5.1~6.0 KVA with Batteries	8504.4090	1,565	861	689
12	On-Line UPS 6.1~8.0 KVA with Batteries	8504.4090	1,850	1,018	814
13	On-Line UPS 8.1~10.0 KVA with Batteries	8504.4090	2,400	1,320	1,056
14	On-Line UPS 10.1~ 16.0 KVA with Batteries	8504.4090	2,750	1,513	1,210
15	On-Line UPS 16.1~20.0 KVA with Batteries	8504.4090	4,400	2,420	1,936
16	On-Line UPS 20.1~30.0 KVA with Batteries	8504.4090	5,500	3,025	2,420
17	On-Line UPS 30.1~40.0 KVA with Batteries	8504.4090	7,500	5,109	4,087
18	On-Line UPS 40.1~60.0 KVA with Batteries	8504.4090	10,200	7,333	5,866
19	On-Line UPS 60.1~ 90.0 KVA with Batteries	8504.4090	12,600	8,500	6,800
20	On-Line UPS 90.1~ 120.0 KVA with Batteries	8504.4090	15,200	10,700	8,560
21	On-Line UPS 120.1~ 160.0 KVA with Batteries	8504.4090	21,400	13,000	10,400
22	On-Line UPS 160.1~ 200.0 KVA with Batteries	8504.4090	25,700	16,000	13,500
			32,200	18,000	15,500

Class 'A' UPS Name: Schneider / APC /Galaxy / MGE / GE / ABB

Class 'B' UPS: Emerson, Socomec, Eaton / Powerware, Masterguard, BPC, Triplite, Riyalo, DELL, Infosec, Deuche Power, AEC, Onix, Infotech

Class 'C' UPS: Aurora, Alberex, Saltec, PowerCom, Cyber Power, Mercury, Inform, Artronic, Enel Power, Inforise, Delta, Energen, EPI

St:

*Iqbal Ali*  
 Iqbal Ali  
 Valuation Officer

*Mushfaq Ali Shahani*  
 Mushfaq Ali Shahani  
 Deputy Director

*Muhammad Iqbal Muneeh*  
 Muhammad Iqbal Muneeh  
 Additional Director

