

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 188

No. Misc /06/2008-VIIA/VI

October, 31 2009

The Collector of Customs, (MCC Appraisalment/Preventive/ MCC (PaCCS) & Port Muhammad Bin Qasim, Karachi/Lahore/Islamabad/Faisalabad/Multan/Sambria Isfalkou/Hyderabad/Quetta/Peshawar.

Subject:- Determination of Customs Value of Energy Saving Lamps under Section 25A of the Customs Act, 1969.

The Valuation Ruling No. Misc/52/2007VIIA dated 09-02-2008, in respect of importation of Energy Saving Lamps from China was issued after investigation on the representation filed by Pakistani Electrical & Electronics Merchants Association. Since the aforesaid ruling was more than 90 days old, the case was taken up for determination of value afresh.

2. A meeting of all stakeholders was therefore called on 20-10-2009 for determination of the customs values of imported goods and all the importers, local manufacturers and stakeholders were requested to participate in the same. However, nobody has attended the meeting on said date on behalf of the importer or manufacturer.

3. For determination of value, application of valuation methods defined under Section 25 of the Customs act 1969 was considered in sequential manner. Analysis of the data of transaction value has shown that the assessment was being held as per the aforesaid Valuation Ruling No. Misc/52/2007VIIA dated 09-02-2008 notified under Section 25A of the Customs Act, 1969 and as such the declared/transaction value was not being accepted in terms of Section 25(1) of the Customs Act, 1969. Similarly, the evidences reflected under Section 25 (5) & (6) of the Customs Act, 1969, were not valid for consideration in this case. However keeping in view the fact that Valuation Ruling No. Misc/52/2007VIIA dated 09-02-2008 was issued on the basis of the findings of market enquiry under Section 25(7) of the Customs Act, 1969, the same method was adopted for determination of Customs value in the instant matter.

4. On the basis of findings of market enquiry, calculations have been drawn and the Customs values are worked out and determined under section 25A of the Customs Act, 1969 as under:-



S.No.	Description	U.S.Code	Origin	Customs Value u/s 25A
1	Energy Saving Lamps 1-7 Watts	8539.3910	China	US\$0.56/pc
2	Energy Saving Lamps 8-15 Watts	8539.3910	China	US\$0.61/pc
3	Energy Saving Lamps 16-20 Watts	8539.3910	China	US\$0.75/pc
4	Energy Saving Lamps 21-25 Watts	8539.3910	China	US\$1.00/pc
5	Energy Saving Lamps 26-30 Watts	8539.3910	China	US\$1.27/pc
6	Energy Saving Lamps 31-45 Watts	8539.3910	China	US\$3.10/pc
7	Energy Saving Lamps 46-55 Watts	8539.3910	China	US\$3.85/pc
8	Energy Saving Lamps 56-65 Watts	8539.3910	China	US\$4.40/pc
9	Energy Saving Lamps 66-75 Watts	8539.3910	China	US\$4.90/pc
10	Energy Saving Lamps 76-85 Watts	8539.3910	China	US\$5.30/pc
11	Energy Saving Lamps 86-105 Watts	8539.3910	China	US\$6.00/pc

4. All the Collectors of Customs are advised to ensure the assessment of subject goods as per the above determined Customs value (inclusive of essential retail packing).

5. These values shall remain valid until its revision is conveyed. However, if the invoice/declared value is higher such higher value shall be applied.

(MUHAMMAD IBRAHIM VIGLIO)
DIRECTOR

Copy for information to:-

1. S.A to the Chairman, FBR, Islamabad.
2. Member Customs, FBR, Islamabad.
3. Chief Collector of Customs, (North/South), Karachi/Lahore.
4. Director General, Intelligence & Investigation, Islamabad.
5. Director General of Customs Valuation, Karachi.
6. Director General of Post Clearance Audit, Karachi.
7. Director, Intelligence & Investigation, Karachi/Lahore/Islamabad.
8. The Federation of Chamber of Commerce & Industry, Karachi.
9. Chamber of Commerce & Industry, Awar-e-Tijarat Road, Karachi.
10. Karachi Custom House Agents Group, Karachi.
11. Guard File.