



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF SOLAR PANELS  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.620 / 2013)

No.Misc/30/2013-VII

Dated: December 12, 2013

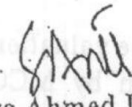
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the customs values of Solar Panels are determined as follows :-

1. Background of the valuation issue: It was brought to the notice of Directorate General of Customs Valuation by MCC, (Port Qasim) that Solar Panels were being imported at underinvoiced values. 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 under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) provided some reference values. Market enquiry was also conducted under Sub-Section (7) of Section 25. Consequently, Fall Back value method as provided under Sub-Section (9) of Section 25 was adopted to determine the custom values for Solar Panels.
3. Stakeholders' participation in determination of customs values: Meetings were convened with stakeholders on 24-10-2013 and 20-11-2013.
4. Customs Values Solar Panels : Solar Panels, *hereinafter specified*, shall be assessed to duty / taxes on the customs values mentioned against them in the Table below :-

S.No.	Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Value (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
01	Solar Panels	8541.4000	8541.4000.1000	China	US\$0.70/per Watt



5. In cases where declared / transaction value is 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 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, 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 :-

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, South (Appraisalment), Custom House, Karachi.
05. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
06. Chief Collector of Customs (Central), Lahore.
07. Chief Collector of Customs (North), 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/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11<sup>th</sup> 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.
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, 8<sup>th</sup> Floor, Custom House, Karachi.
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. Guard File.