



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectories, 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 LED RECHARGEABLE LIGHTS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.644 / 2014)

No.Misc/32/2013-VII

Dated: 13-03-2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969 the Customs values of LED Rechargeable Lights are determined as follows:-

- Description of the valuation issue:** It was brought to the notice of Directorate General of Customs Valuation that LED Rechargeable Lights 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.
- 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 requisite information required under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 *ibid* were examined but not found applicable due to variable and unreliable values. Market enquiry was thus conducted under Sub-Section (7) of Section 25 and findings of enquiry as provided under Sub-Section (7) of Section 25 read with Sub-Section (9) of the Act *ibid* were adopted to determine the Customs values for LED Rechargeable Lights.
- Stakeholders' participation in determination of customs values:** Meetings were convened with stakeholders on 10-12-2013 and 16-12-2013 wherein the views of importers and other trade representatives were considered.
- Customs Values of LED Rechargeable Lights :** LED Rechargeable Lights *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 Values (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
	LED Rechargeable Light				
01.	1-4 LED	8513.1030	8513.1030.1000	China	US\$ 0.08/Pe
02.	5-7 LED	8513.1030	8513.1030.1100	China	US\$ 0.15/Pe
03.	8-13 LED	8513.1030	8513.1030.1200	China	US\$ 0.25/Pe
04.	14-19 LED	8513.1030	8513.1030.1300	China	US\$ 0.32/Pe
05.	20-25 LED	8513.1030	8513.1030.1400	China	US\$ 0.48/Pe
06.	26-32 LED	8513.1030	8513.1030.1500	China	US\$ 0.55/Pe
07.	33-45 LED	8513.1030	8513.1030.1600	China	US\$ 0.75/Pe
08.	46-60 LED	8513.1030	8513.1030.1700	China	US\$ 0.95/Pe

* Or US\$ 1.30/Kg whichever is higher

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 values 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 values given in the Ruling for the given description of goods are 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.


 (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.