



461 GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

**Determination of Customs Values of Electric Clear Bulbs & Tube Lights  
(Low End Brands) Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 960/2016)

No. Misc/58/2016-VII

Dated: November 08, 2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Electric Clear Bulbs & Tube Lights are determined as follows: -

2. **Background of the valuation issue:** Customs values of Electric Clear Bulbs & Tube Lights were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.557/2013, dated 04-06-2013. The Valuation Ruling required revision in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs values of Electric Clear Bulbs & Tube Lights.

3 **Stakeholders' participation in determination of Customs values:** Different meetings with stakeholders were held on 20-07-2016 and 04-08-2016. Importers had been requested to furnish the following documents before or during the course of meeting:

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- D. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. No documents were submitted in this Directorate General on or even after the said scheduled meetings. The meetings were attended by the manufacturers, importers and representatives of Pakistan Electrical & Electric Merchants Association and the officers from field formations.

5. During the course of meeting, the importers were of the view that the values of Electric Bulbs and Tube Lights have considerably reduced in the international market as compared to the values determined in the existing valuation ruling, therefore, the values may not be revised. However, importers did not submit import invoices, sales tax invoices, literature, representative samples, evidences and other relevant requisite import documents in support of their contentions. The local manufacturers i.e., M/s. Khyber Lamps and M/s. Pak Lamp were of the view that the prices of the subject goods have increased specially in China. They have submitted different prices quotations obtained from Chinese supplier in support of their contentions. The importers on the other hand rejected their point of view on the ground that these values are not finally negotiated values and there are significant differences in the values.

6. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of different brands/Watts of Electric Clear Bulbs & Tube Lights. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs. Identical / similar goods value methods provided in Section 25 (5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to



wide variation in declared values of subject goods. Stakeholder's meetings were also scheduled but during the meetings very divergent points of view regarding international market prices was presented. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. For the purpose different markets were surveyed repeatedly. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. Online values of subject goods were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Electric Clear Bulbs & Tube Lights have been determined under Section 25(9) of the Customs Act, 1969.

7. **Customs values for Electric Clear Bulbs & Tube Lights:** Electric Clear Bulbs & Tube Lights *hereinafter* specified *shall* be assessed to duty/taxes at the following Customs Values: -

**Electric Clear Bulbs & Tube Lights (Low End Brands)**

S. No.	Description	H.S. Code	Proposed PCT for WeBOC	Origin	Customs values US\$ (C&F)/PC
1	2	3	4	5	6
01.	Electric Bulb 1-15W	8539.2990	8539.2990.1000	China	0.09
02.	Electric Bulb 1-15W	8539.2990	8539.2990.1100	Other origins	0.11
03.	Electric Bulb 16-40W	8539.2990	8539.2990.1200	China	0.12
04.	Electric Bulb 16-40W	8539.2990	8539.2990.1300	Other origins	0.14
05.	Electric Bulb 41-100W	8539.2990	8539.2990.1400	China	0.13
06.	Electric Bulb 41-100W	8539.2990	8539.2990.1500	Other origins	0.16
07.	Electric Bulb 101-200W	8539.2990	8539.2990.1600	China	0.20
08.	Electric Bulb 101-200W	8539.2990	8539.2990.1700	Other origins	0.24
09.	Electric Bulb 201-500W	8539.2990	8539.2990.1800	China	0.70
10.	Electric Bulb 201-500W	8539.2990	8539.2990.1900	Other origins	0.85
11.	Tube Light 1-6W (without fitting)	8539.3100	8539.3100.1000	China	0.17
12.	Tube Light 1-6W (without fitting)	8539.3100	8539.3100.1100	Other origins	0.20
13.	Tube Light 7-10W (without fitting)	8539.3100	8539.3100.1200	China	0.20
14.	Tube Light 7-10W (without fitting)	8539.3100	8539.3100.1300	Other origins	0.24
15.	Tube Light 11-20W (without fitting)	8539.3100	8539.3100.1400	China	0.40
16.	Tube Light 11-20W (without fitting)	8539.3100	8539.3100.1500	Other origins	0.48
17.	Tube Light 21-40W (without fitting)	8539.3100	8539.3100.1600	China	0.50
18.	Tube Light 21-40W (without fitting)	8539.3100	8539.3100.1700	Other origins	0.60



19.	Tube light 18W (without fitting) (colored)	8539.3100	8539.3100.1800	China	0.58
20.	Tube light 18W (without fitting) (colored)	8539.3100	8539.3100.1900	Other origins	0.70
21.	Tube light 36W (without fitting) (colored)	8539.3100	8539.3100.2000	China	0.78
22.	Tube light 36W (without fitting) (colored)	8539.3100	8539.3100.2100	Other origins	0.94

8. In cases where declared/transaction values are higher than the Customs values 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 element of air freight while assessing the goods.

9. **Validity of this Valuation Ruling:** The values 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.

10. **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 of this ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

11. The Collectors of Customs may kindly ensure that the values given in this Valuation 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 this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in this Valuation Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

12. *This ruling supersedes Valuation Ruling No.557/2013 dated 04-06-2013.*

(Dr. Wasif Ali Memon)  
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.