



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) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan/ Exports (Karachi/ Port Qasim)

Determination of Customs Values of Uninterruptible Power Supply (UPS)
Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1322/2018)

C.No.Misc/25/2013-VII/1267

Dated: 31st August, 2018

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:-

2. **Description of the valuation issue:** The customs values of Uninterruptible Power Supply (UPS) were determined vide valuation ruling No.831/2016 dated 14.04.2016. Representations were received in this Directorate General for re- determination of custom values of UPS due to change in technology and introduction of new series in various brands affect the price in the international market and since the valuation ruling is more than two years old and do not reflect the current international prices. Therefore, an exercise was initiated to determine the customs values of Uninterruptible Power Supply (UPS) afresh under Section 25A of the Customs Act, 1969 in light of prevailing international prices.

3. **Stakeholder's participation in determination of Customs values:** A number of stakeholders meetings were held on 31.01.2018, 14.02.2018 and 01.08.2018 in this Directorate General with importers and representatives of field formations. The importers were requested to submit the following documents before or during the course of stakeholders' meetings to help in determination of customs values: -

- i. Invoices of imports during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during last four months showing the values of supplies (excluding duty and taxes) to substantiate their contentions.

4. The representatives of Ms Power Zone, Ms Continental Establishment, Ms Mansha Brothers, Ms Best Power, Ms Pioneer System, Ms M.N. Electric, Ms AES Technologies, Ms Computer Marketing Co., Ms Makkays, besides others, appeared during the course of stakeholders meetings. Representatives of clearance collectorates also attended the meetings. During the course of meetings the importers stated that prices of UPS have decreased internationally due to commonness of technology. They further stated that new series Symmetra of Schneider and APC may be inserted in the new valuation ruling. They further contended that since some models of APC brand have been inserted in category A similarly some expensive models of other branded UPS may be also be determined accordingly. The importers of "B"& "C" categories stated that the prices of commodities worldwide have reduced, therefore, difference in customs values of those of B and C category may be rationalized. A few importers submitted import documents, invoices and other relevant



documents, however, certain importers asked for time to submit documents to substantiate their contentions but in spite of lapse of considerable time, no additional record has been furnished.

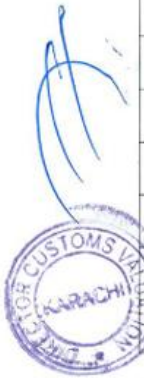
5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Uninterruptible Power Supply (UPS). Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. 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 as specific transaction values of the identified UPSs were not made available. Thereafter, market enquiries as envisaged under section 25(7) of the Customs Act, 1969, were conducted. The UPS of some specifications/brands were not readily available in the market; therefore, 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 were also obtained. All the information so gathered was analyzed and evaluated. Keeping all the above in view, customs values of Uninterruptible Power Supply (UPS) have been determined under Section 25(9) of the Customs Act, 1969.

7. **Customs Values of Uninterruptible Power Supply (UPS) hereinafter specified,** shall be assessed to duty/taxes on the Customs values given therein. The brands which are not covered under the Ruling may please be brought into the notice of this Directorate General so that the same could be suitably incorporated in the Ruling.

S. No	Description of goods	PCT Heading	Proposed PCT for WeBOC	Custom Value C&F (in USS/Pc)		
				A	B	C
Line-Interactive UPS with batteries						
1	Line Interactive UPS upto 500 VA with batteries	8504.4010	8504.4010.1010	50	29	23
2	Line Interactive UPS upto 501 to 650VA with batteries	8504.4010	8504.4010.1020	73	42	31
3	Line Interactive UPS 650 to 1.0 KVA with batteries	8504.4010	8504.4010.1030	196	132	100
4	Line Interactive UPS 1.1 to 1.5 KVA with batteries	8504.4010	8504.4010.1040	355	230	171
5	Line Interactive UPS 1.6 to 2.0 KVA with batteries	8504.4010	8504.4010.1050	548	337	261
6	Line Interactive UPS 2.1 to 3.0 KVA with batteries	8504.4010	8504.4010.1060	753	523	375
On-Line UPS with batteries						
7	On-Line UPS upto 1.0 KVA with Batteries	8504.4010	8504.4010.1070	375	230	170
8	On-Line UPS 1.1 to 2.0 KVA with Batteries	8504.4010	8504.4010.1080	650	390	280
9	On-Line UPS 2.1 to 3.0 KVA with batteries	8504.4010	8504.4010.1090	840	475	360



10	On-Line UPS 4.1 to 5.0 KVA with batteries	8504.4010	8504.4010.2000	1490	880	650
11	On-Line UPS 5.1 to 6.0 KVA with batteries	8504.4010	8504.4010.2010	1672	967	741
12	On-Line UPS 6.1 to 8.0 KVA with batteries	8504.4010	8504.4010.2020	2166	1282	746
13	On-Line UPS 8.1 to 10.0 KVA with batteries	8504.4010	8504.4010.2030	2490	1406	1092
14	On-Line UPS 10.1 to 16.0 KVA with batteries	8504.4010	8504.4010.2040	4268	2300	1890
15	On-Line UPS 16.1 to 20.0 KVA with batteries	8504.4010	8504.4010.2050	5600	2992	2467
16	On-Line UPS 20.1 to 30.0 KVA with batteries	8504.4010	8504.4010.2060	7275	5000	3960
17	On-Line UPS 30.1 to 40.0 KVA with batteries	8504.4010	8504.4010.2070	10670	7700	6100
18	On-Line UPS 40.1 to 60.0 KVA with batteries	8504.4010	8504.4010.2080	12342	8262	6630
19	On-Line UPS 60.1 to 90.0 KVA with batteries	8504.4010	8504.4010.2090	15172	10500	8505
20	On-Line UPS 90.1 to 120.0 KVA with batteries	8504.4010	8504.4010.3000	21320	13000	10400
21	On-Line UPS 120.1 to 160.0 KVA with batteries	8504.4010	8504.4010.3010	25183	15965	13493
22	On-Line UPS 160.1 to 200.0 KVA with batteries	8504.4010	8504.4010.3020	32136	18025	14550
<i>Note: If uninterruptible Power Supply (UPS) mentioned at serial 7 to 22 are imported without battery, 20% discount shall be allowed in the customs values as determined in the above table</i>						
Category-A Schneider APC-Symmetra series, Emerson-APM & NXR series, Eaton-PM & PR series, MGE, GE-Digital Energy series.						
Category-B APC, Emerson, So come, Eaton, Powerware, Masterguard, BPC, TrippLite, Riello, DELL, Infosec, Deuche Power, AEC, ABB, Orix, Infotech, Lega, Hyundai, Makelsan						
Category-C Aurora, Alberex, Saltec, PowerCom, Cyber Power, Mercury, Inform, Astronic, Enel Power, Inforise, Delta, Energen EPI, Crown Micro, Sako						



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 Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined in this Ruling.

9. **Validity of 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, before the Director General, Directorate General of Customs Valuation, 7th 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 the table above of this Ruling. HS Codes are mentioned for illustrative purpose 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. 831/2016 dated 14.04.2016.***


(Muhammad Iqbal Muneeb)
Director

Copy for information to :-

1. The Member (Customs), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Director General, Intelligence and Investigation, Islamabad.
8. The Director General, Post Clearance Audit, Islamabad.
9. The Director, Intelligence & Investigation, Karachi/ Lahore/ Islamabad/Quetta/
Peshawer/ Faisalabad.
10. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
11. The Director, Customs Valuation, Custom House, Lahore.
12. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi,
uploading this Val. Ruling in One Customs & WeBOC database system and deleting VR
831/2016 dated 14.04.2016 from the System.
13. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. The Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
15. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC,
Appraisement, 1st Floor, Custom House, Karachi.
21. Guard File.