



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

The Collectors of Customs, Collectorates of Customs, Appraisement & Facilitation (East / West) / Port Muhammad Bin Qasim / JIAP, Karachi (Appraisement & Facilitation / Enforcement & Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement & Facilitation/ Enforcement & Compliance) / Gwadar / Gilgit-Baltistan / Export (Karachi / Port Qasim)

**DETERMINATION OF CUSTOMS VALUES OF CHANDELIERS, PENDANTS AND
OTHERS HANGING LIGHTS AND PARTS UNDER SECTION 25-A OF
THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 1542 / 2021)

C.No. Misc/02/2011-VII(B)-IX/550.

Dated: 30-07-2021

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Chandeliers, Pendants and others Hanging Lights and Parts are determined as follows: -

2. **Background of the valuation issue:** Earlier the customs values of Chandeliers, Pendants and others Hanging Lights and Parts were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.1393/2019 dated 16-10-2019. Meanwhile, several representations were received from importers requesting that the international prices of the subject goods have fluctuated and the values need to be re-determined in view of prevailing prices. Therefore, an exercise was undertaken by the Directorate General of Customs Valuation to determine the Customs Values of subject goods in terms of Section 25-A of Customs Act, 1969.

3. **Stakeholders' participation in determination of values:** Meetings were scheduled and held on 18-02-2021 and 17-05-2021, which were attended by different stakeholders. The participants were requested to submit following documents before or during the course of meeting so that customs values could be determined: -

- i) Invoices of imports during last three months showing customs 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 the last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

4. During the meeting, stakeholders informed that the prices of the raw material and also the finished products have gone upward and therefore values are required to be re-determined. No importer provided complete documents as sought vide para 3 above. However, the partial documents like commercial/export invoices etc. submitted by importers were examined and considered for the determination of customs values of subject goods.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were duly applied in their sequential order to arrive at the Customs Values of subject goods. The transaction value method under Sub-Section (1) of Section 25 of the Customs Act, 1969 was found inapplicable because requisite information was not available as per law. The wide variations of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence requisite information required under law was not available to arrive at the transaction value. Therefore, identical/ similar goods value methods as provided in Sub-Sections (5) and (6) of Section 25 *ibid* were examined for applicability to the valuation issue in the instant case. The same provided some reference values but could not be exclusively and solely relied upon. In line with the statutory sequential order of Section 25, this office conducted market inquiries under sub-Section (7) of Section 25 of the Customs Act, 1969 and prices were obtained through local markets. Moreover, valuation method in terms of Sub-Section (8) of Section 25 of the Act *ibid* was examined for valuation but the same also could not be applied as conversion cost from the constituent material and allied expenses, in the country of export were not available for manufacturing of the subject goods. During local market survey the prices of under reference goods showed increasing trend in prices. Finally, after evaluating and analyzing clearance data, market information and international prices through internet, the Customs Values of under reference goods have been determined in terms of Sub-Section (7) of Section 25 of Customs Act, 1969.

6. **Customs values for Chandeliers, Pendants and others Hanging Lights and Parts:** Chandeliers, Pendants and others Hanging Lights and Parts *hereinafter* specified shall be assessed to duty/ taxes on the minimum Custom values given against them in the Table below:

Table-A

Sr. No	Description of Goods	PCT	WeBOC PCT	Origin	C & F Custom Values (US\$/PIECE)
1.	Chandeliers made of:- brass+ glass/ crystal/ plastic or	9405.1010	9405.1010.1000	China	133.50/ piece (assessment should not be below us\$ 44/Kgs)



	brass only weighing 3 Kgs		9405.1010.1100	Europe/USA/ Canada	195.10/ piece (assessment should not be below us\$ 65.00/Kgs)
			9405.1010.1200	Others origins	164.30/ piece (assessment should not be below us\$ 54.00/Kgs)
2.	Chandeliers made of: -brass + iron glass/crystal/ plastic weighing 3 Kgs	9405.1010	9405.1010.1300	China	55.45/ piece (assessment should not be below us\$ 18/Kgs)
			9405.1010.1400	Europe/USA/ Canada	82.15/ piece (assessment should not be below us\$ 27.00/Kgs)
			9405.1010.1500	Others origins	65.72/ piece (assessment should not be below us\$ 21.60/Kgs)
3.	Chandeliers made of: -stainless steel+ glass/ crystal/ plastic or stainless steel only weighing 3 Kgs	9405.1010	9405.1010.1600	China	45.18/ piece (assessment should not be below us\$ 15.00/Kgs)12.00/Kgs)
			9405.1010.1700	Europe/USA/ Canada	65.72/ piece (assessment should not be below us\$ 21.60/Kgs)
			9405.1010.1800	Others origins	51.34/ piece (assessment should not be below us\$ 17.00/Kgs)
4.	Chandeliers made of: - stainless steel iron+ glass/ crystal/ plastic weighing 3 Kgs	9405.1010	9405.1010.1900	China	24.64/ piece (assessment should not be below us\$ 8.00/Kgs)
			9405.1010.2000	Europe/USA/ Canada	38.00/ piece (assessment should not be below us\$ 12.66/Kgs)
			9405.1010.2100	Others origins	30.00/ piece (assessment should not be below us\$ 10.00/Kgs)
5.	Chandeliers made of: - zinc+ glass/ crystal/plastic, weighing 3 Kgs	9405.1010	9405.1010.2200	China	26.70/ piece (assessment should not be below us\$ 8.9/Kgs)
			9405.1010.2300	Europe/USA/ Canada	39.00/ piece (assessment should not be below us\$ 13.00/Kgs)
			9405.1010.2400	Others origins	30.81/ piece (assessment should not be below us\$ 10.27/Kgs)
6.	Chandeliers made of: - iron+ aluminum glass/ crystal/plastic, weighing 3 Kgs	9405.1010	9405.1010.2500	China	22.59/ piece (assessment should not be below us\$ 7.53/Kgs)
			9405.1010.2600	Europe/USA/ Canada	34.91/ piece (assessment should not be below us\$ 11.63/Kgs)
			9405.1010.2700	Others origins	26.70/ piece (assessment should not be below us\$ 8.90/Kgs)
7.	Chandeliers made of: - iron+ crystal/ glass/ plastic or iron only weighing 3 Kgs	9405.1010	9405.1010.2800	China	18.48/ piece (assessment should not be below us\$ 6.16/Kgs)
			9405.1010.2900	Europe/USA/ Canada	28.75/ piece (assessment should not be below us\$ 9.58/Kgs)

			9405.1010.3000	Others origins	22.59/ piece (assessment should not be below us\$ 7.53/Kgs)
8.	Hanging lights/ pendants made of: brass+ glass/ crystal/plastic or brass only: weighing 1.0 kg	9405.1090	9405.1090.1000	China	36.97/ piece (assessment should not be below us\$ 37.00/Kgs)
			9405.1090.1100	Europe/USA/ Canada	57.50/ piece (assessment should not be below us\$ 57.00/Kgs)
			9405.1090.1200	Others origins	45.18/ piece (assessment should not be below us\$ 45.00/Kgs)
9.	Hanging lights/ pendants made of: brass+ iron+ glass/ crystal/plastic weighing 1.0 kg	9405.1090	9405.1090.1300	China	15.40/ piece (assessment should not be below us\$ 15.40/Kgs)
			9405.1090.1400	Europe/USA/ Canada	22.50/ piece (assessment should not be below us\$ 22.50/Kgs)
			9405.1090.1500	Others origins	17.46/ kg, (assessment should not be below us\$ 17.46/Kgs)
10.	Hanging/lights/pendants made of:- stainless steel+ glass/crystal/plastic, Or stainless steel only weighing 1.0 kg	9405.1090	9405.1090.1600	China	12.32/ piece (assessment should not be below us\$ 12.30/Kgs)
			9405.1090.1700	Europe/USA/ Canada	17.50/ piece (assessment should not be below us\$ 17.50/Kgs)
			9405.1090.1800	Others origins	14.38/ piece, (assessment should not be below us\$ 14.00/Kgs)
11.	Hanging/lights/ pendants made of:-stainless steel+ iron+glass/crystal/ plastic, weighing 1.0 kg	9405.1090	9405.1090.1900	China	7.20/ piece (assessment should not be below us\$ 7.20/Kgs)
			9405.1090.2000	Europe/USA/ Canada	11.30/ piece (assessment should not be below us\$ 11.30/Kgs)
			9405.1090.2100	Others origins	8.63/ piece, (assessment should not be below us\$ 8.60/Kgs)
12.	Hanging/lights/ pendants made of:- zinc +glass/crystal/plastic, weighing 1.0 kg	9405.1090	9405.1090.2200	China	9.04/ piece, (assessment should not be below us\$ 9.00/Kgs)
			9405.1090.2300	Europe/USA/ Canada	12.32/ piece, (assessment should not be below us\$ 12.30/Kgs)
			9405.1090.2400	Others origins	10.30/ piece, (assessment should not be below us\$ 10.30/Kgs)
13.	Hanging/lights/ pendants made of:- iron + Aluminum + glass/ crystal / plastic, weighing 1.0 kg	9405.1090	9405.1090.2500	China	6.16/ piece, (assessment should not be below us\$ 6.10/Kgs)
			9405.1090.2600	Europe/ USA/ Canada	10.30/ piece, (assessment should not be below us\$ 10.30/Kgs)
			9405.1090.2700	Others origins	7.40/ piece, (assessment should not be below us\$ 7.40/Kgs)
14.	Hanging/lights/ pendants made of:- iron + crystal glass/ plastic or	9405.1090	9405.1090.2800	China	6.16/ piece, (assessment should not be below us\$ 6.10/Kgs)
			9405.1090.2900	Europe/USA/ Canada	9.25/ piece, (assessment should not be below us\$ 9.25/Kgs)

iron only weighing 1.0 kg		9405.1090.3000	Others origins	6.16/ piece, (assessment should not be below us\$ 6.10/Kgs)
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Table-B

Sr. No	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	C & F Custom Values (US\$/PIECE)
1.	Parts of Glass (for chandeliers only)	9405.9110	9405.9110.1100	China	5.00
			9405.9110.1200	Europe/USA/ Canada	7.55
			9405.9110.1300	Others origins	6.26
2.	Parts of Glass (for pendants / lamps only)	9405.9190	9405.9190.1100	China	4.75
			9405.9190.1200	Europe/USA / Canada	7.20
			9405.9190.1300	Others origins	5.94
3.	Parts of Plastic	9405.9200	9405.9200.1000	China	3.20
			9405.9200.1100	Europe/USA/ Canada	6.00
			9405.9200.3000	Others origins	5.00
4.	Parts of Metals a) Iron Aluminum/ Zinc	9405.9900	9405.9900.1000	China	5.47
			9405.9900.1100	Europe/USA/ Canada	8.22
			9405.9900.1200	Others origins	6.33
	b) Brass		9405.9900.1300	China	27.00
			9405.9900.1400	Europe/USA/ Canada	39.15
			9405.9900.1500	Others origins	29.00
	c) Stainless Steel		9405.9900.1700	China	9.37
			9405.9900.1800	Europe/USA/ Canada	14.00
			9405.9900.1900	Others origins	10.80



7. In cases where declared / transaction values are higher than the Customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing officer shall apply those values in terms of Sub-Section 25(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.

8. **Validity of this 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-section (4) of Section 25-A of the Customs Act, 1969.

9. **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.

10. 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 may kindly be brought to the notice of Directorate General immediately. The Customs values determined in the Valuation Ruling are for the descriptions and specifications as mentioned herein. HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or other certifications 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 of the Customs Act, 1969 or any other law in vogue therein.

11. ***This ruling supersedes the Valuation Ruling No. 1393/2019 dated 16-10-2019.***


(Shafique Ahmed Latki)
Director

Copy for information to:

1. The Member (Customs, Operations), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisal & Facilitation), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement & Compliance), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Chief Collector of Customs, (Enforcement & Compliance), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, Audit, 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
10. The Director General, PCA& Internal Audit, Karachi.
11. The Director General, IOCO, Karachi
12. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
13. The Director, Directorate of Customs Valuation, Lahore.
14. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
15. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi
18. The Karachi Customs Agents Group, Bohri Road, Karachi.
19. The Webmaster, Federal Board of Revenue, Islamabad.