

**The Collectors of Customs,** Collectorates of Customs (Appraisement – West)/ Appraisement – East / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi/Hyderabad/(Appraisement/Enforcement), Quetta/Gawadar/(Appraisement/Enforcement/ AIIA), Lahore/Appraisement, Faisalabad/ Appraisement, Sambrial (Sialkot)/ Enforcement, Multan/Islamabad/ Gilgit-Baltistan/ (Appraisement/Enforcement), Peshawar/Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

**DETERMINATION OF CUSTOMS VALUES OF LED BULB PARTS & LED LIGHT PARTS UNDER SECTION 25A OF THE CUSTOMS ACT,**

**1969.** 1747  
**(VALUATION RULING NO. /2023)**

No. Reg. Misc/68/2017-VII/203

Dated: 22-02-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of LED Bulb Parts and LED Light Parts are determined as follows:

2. **Background of the valuation issue:** Earlier, customs values of LED Bulb Parts were determined and notified vide Valuation Ruling No.1440/2020 dated 25-02-2020. It was observed that the Valuation Ruling is more than two years old and in the meantime cost of input materials, freight & technology etc. has considerably changed. Therefore, an exercise has been undertaken by the Directorate to determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 01-12-2022& 06-01-2023 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

4. **Analysis / Exercise done to determine Customs values:** The stakeholders requested that there is technological advancement in LED Bulb parts and MCPCB is now being imported as DOB i.e. Driver on Board or Driverless, therefore, Valuation Ruling should be issued with suitable description of items under respective PCT headings and Unit of Measurement. In addition to this, they further suggested that prices should also be revised as per current market prices. Furthermore, the stakeholders contended that values of LED Light Parts should also be determined so that clearance of LED bulb parts (under the garb of LED Light Parts) should be checked. For this purpose, ninety days' data has been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25(7) of the Customs read with Section 25(9) of the Customs Act, 1969.

5. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to wide variation of values in import data. Moreover, the requisite information under law was not available to



arrive at correct/transaction value. Therefore, identical goods value method provided in Sections 25(5) was examined for applicability to determine customs values of the subject goods but the same could not be solely relied upon due to the absence of absolute demonstrable evidence of quantities and qualities. Then, similar goods value method provided in Section 25 (6) *ibid* were examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities, variation in declaration and specifications. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7) of Section 25 of the Customs Act, 1969. Various markets were checked to observe the actual prices of subject goods. On the basis of available data / information collected and exercise conducted, the values of LED Bulb parts and LED Light parts have been determined under sub-Section (7), read with sub-Section (9) of Section 25 of the Customs Act, 1969.

6. **Customs values of LED Bulb Parts& LED Light Parts:** LED Bulb Parts and LED Light Parts, hereinafter specified, shall be assessed to duty / taxes at the Customs values as given below vide **Table-I** and **Table-II:-**

**TABLE-I (LED Bulb Parts)**

S/No.	Description of Goods	H.S. Code	Proposed PCT for WeBOC	Origin	Custom Value USD (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
1	Shell Cover / Housing for LED Bulb	8539.9090	8539.9090.1000	China	9.13/kg
2	Lenses for LED Bulb	9001.9000	9001.9000.1000		9.13/kg
3	Bare Metal Clad Printed Circuit Board for LED Bulb Avg Size: 12"x12"/330g	8534.0000	8534.0000.1000		2.81/pc
4	Stuffed Metal Clad Printed Circuit Board for LED Bulb/DOB	8539.9090	8539.9090.1100		32/kg
5	Constant Current Power Supply / Driver for LED Bulb	8504.4090	8504.4090.1000		0.168/pc
6	Base caps for LED Bulb	8539.9090	8539.9090.1200		2/kg

**TABLE-II (LED Light Parts)**

S/No.	Description of Goods	H.S.Code	Proposed PCT for WeBOC	Origin	Custom Value USD (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
1	Shell Cover / Housing for LED Light	9405.9900	9405.9900.1000	China	3.67/kg



2	Lenses for LED Light	9001.9000	9001.9000.1000	China	3.67/kg
3	Bare Metal Clad Printed Circuit Board for LED Light Avg Size: 12"x12"/330g	8534.0000	8534.0000.1000		2.81/pc
4	Stuffed Metal Clad Printed Circuit Board for LED Light/ DOB	9405.9900	9405.9900.1000		32/kg
5	Constant Current Power Supply / Driver for LED Light	8504.4090	8504.4090.1100		0.168/pc
6	Base caps for LED Lights	9405.9900	9405.9900.1100		2/kg

7. In cases, where declared 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-Section (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling, for the given description of goods, are applied by the concerned assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in this ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

11. This ruling supersedes *Valuation Ruling No. 1440/2020 dated 25-02-2020*.

  
(Fayaz Rasool Maken)  
Director

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.

- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA& Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.