



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI

The Collectors of Customs, Collectorates of Customs (Appraisalment – West)/ Appraisalment – East / Appraisalment – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi/Hyderabad/(Appraisalment/Enforcement), Quetta/Gawadar/(Appraisalment/Enforcement/ AIIA), Lahore/Appraisalment, Faisalabad/ Appraisalment, Sambrial (Sialkot)/ Enforcement, Multan/Islamabad/ Gilgit-Baltistan/ (Appraisalment/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. **(VALUATION RULING NO. 1747 /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