

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.**

(VALUATION RULING NO. 1754 /2023)

No. Reg. Misc/68/2017-VII/317

Dated: 20-03-2023

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, Valuation Ruling for LED Bulb Parts and LED Light Parts was issued vide Valuation Ruling No.1747/2023 dated 22-02-2023. However, various importers of LED Light Parts approached this Directorate and contended that they were not included in the meetings held for determination of customs values of subject goods. In addition to that, it was also claimed by stakeholders unanimously that the values of Stuffed Metal Clad Printed Circuit Board for LED Bulb Parts and LED Light Parts and the values of Housing/Shell Covers of LED Bulb Parts and LED Light Parts were unrealistically on higher side. Some stakeholders contended that an average weight of driver/constant power supply shall be mentioned in the description against the value in order to avoid any confusion with regards to different weights in which driver/constant power supply is imported. Furthermore, it was also mentioned that LED Light Parts have no base cap; hence, the same shall be omitted from the Valuation Ruling. Keeping in view the representations from a large number of stakeholders, it was deemed appropriate to revise/ re-determine customs values of these subject goods in terms of Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** The meeting was convened on 14-03-2023 which was attended by all the relevant stakeholders of LED Bulb Parts & LED Light Parts. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting.

4. **Analysis / Exercise done to determine Customs values:** The stakeholders requested that there is technical advancement in LED Bulb parts and MCPCB is also being imported as DOB i.e. Driver-on-Board or Driverless technology; therefore, Valuation Ruling should be issued with suitable description of items under respective PCT headings and Unit of



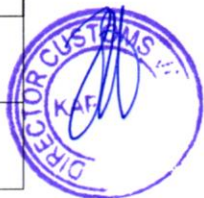
Measurements. However, values of a regular printed circuit board should also be kept in focus while determining values of Stuffed Metal Clad Printed Circuit Board. In addition to this, they further suggested that prices should also be revised as per current market. Furthermore, the stakeholders contended that values of LED Light Parts should also be determined so that clearance of LED Bulb Parts (under the garb of LED Light Parts) could be checked. The stakeholders also contended that Housing/ Shell covers values based upon constituent material, are on much higher side and are unbearable for the trade. In previous Valuation Ruling No. 1440/2020 dated 25-02-2020, the values were exorbitantly high but majority traders, being assemblers, had IOCO quotas available where for the issue was never highlighted. 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 the 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 methods provided in section 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 was 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 Custom Act, 1969. Various markets were checked to observe the actual prices of subject goods. On the basis of the 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)

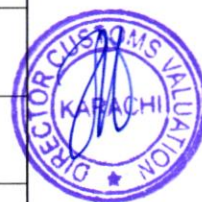
S/No.	Description of Goods	H.S. Code	Proposed PCT for WeBOC	Origin	Custom Value USD (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
1	Shell Cover / Housing for LED Bulb	8539.9090	8539.9090.1000	China	3.67/kg
2	Lenses for LED Bulb	9001.9000	9001.9000.1000		3.67/kg



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	8539.9090	8539.9090.1000		21/kg
5	Driver-on-Board (DOB) for LED Bulb	8504.4090	8504.4090.1000		21/kg
6	Constant Current Power Supply / Driver for LED Bulb Avg Wt.: 9 g	8504.4090	8504.4090.1200		0.168/pc
7	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 Lights	9405.9900	9405.9900.1000	China	3.67/kg
2	Lenses for LED Lights	9001.9000	9001.9000.1000		3.67/kg
3	Bare Metal Clad Printed Circuit Board for LED Lights Avg Size:12"x12"/330g	8534.0000	8534.0000.1000		2.81/pc
4	Stuffed Metal Clad Printed Circuit Board for LED Lights	9405.9900	9405.9900.1000		21/kg
5	Driver-on-Board (DOB) for LED Lights	8504.4090	8504.4090.1000		21/kg
6	Constant Current Power Supply / Driver for LED Lights	8504.4090	8504.4090.1200		0.168/pc or 11.2/kg (whichever is higher)



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, 7th 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. 1747/2023 dated 22-02-2023.**


(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, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (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.