

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

Phone: 021-99214144

C. No. Misc/02/2011-IX/1221

Dated: 20-11-2024

VALUATION RULING NO. 1919 / 2024

1. This ruling supersedes Valuation Ruling No. 1542/2021 dated 30-07-2021.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
3. The revision petition against this Valuation Ruling, can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.
4. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

Subject: DETERMINATION OF CUSTOMS VALUE OF CHANDELIERS / PENDANTS AND OTHERS HANGING LIGHTS AND PARTS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1. Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1542/2021 dated 30.07.2021.
2. Date of meetings with stakeholders	Two meetings with relevant stakeholders were conducted on 12-06-2024 and 26.06.2024

3. **Background of the Issue:** In pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the re-determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** The importers contended that the Customs values of Chandeliers / Pendants and others Hanging Lights and Parts of China origin are higher in the Valuation Ruling and the same need to be revised downward according to prevailing international prices. They emphasized that the current customs values are exorbitantly high, hindering import activities. In response to the importers claim import volume of chandeliers from different origins were examined which shows that import of subject goods has decreased after issuance of last VR. The Directorate conducted market inquiry examined it 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 Act, 1969. Moreover, online prices of the items have been checked as well. The detailed market inquiry and careful analysis of online prices suggest that the retail price of Chandeliers / Pendants and others Hanging Lights and Parts have significantly decreased. Moreover, freight rates at the time of determination of values in year 2021 were on exorbitantly higher side which have now been

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MANSOOR ALI
(General Secretary)
Karachi Customs Agents Association



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5. **Method (s) adopted to determine Customs values:** Valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values do not correspond to market prices. The values of Identical and similar goods as per sections 25 (5) & (6) ibid could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. A market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014. Various wholesale and retail markets were visited and the actual prices of subject goods were acquired and by adjusting the amounts of profits margin, the C&F value was determined under Section 25(7) of the Customs Act, 1969 read with customs rule 121(2) of the Customs Rules, 2001, which are as under:

6. **Customs values of Chandeliers / Pendants and others Hanging Lights and Parts:** Chandeliers / Pendants and others Hanging Lights and Parts hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:-

Table-A

S. No.	Specifications	PCT	WeBOC PCT	Origin	C&F Customs Values of (US\$ Piece)
1	Chandeliers Made of:- Brass+ Glass/ Crystal/ Plastic or Brass Only Weighing 3 Kgs	9405.1110	9405.1110.1000	China	105.00/ Piece (Assessment should not be below US\$ 35.00/Kgs)
			9405.1110.1100	Europe/ USA/ Canada	152.00/ Piece (Assessment should not be below US\$ 50.66/Kgs)
			9405.1110.1200	Others Origins	136.00/ Piece (Assessment should not be below US\$ 42.00/Kgs)
2	Chandeliers Made of:-Brass+Iron Glass/Crystal/ Plastic Weighing 3 Kgs	9405.1110	9405.1110.1300	China	42.00/ Piece (Assessment should not be below US\$ 14.00/Kgs)
			9405.1110.1400	Europe/ USA/ Canada	63.00/ Piece (Assessment should not be below US\$ 21.00/Kgs)
			9405.1110.1500	Others Origins	52.00/ Piece (Assessment should not be below US\$ 17.33/Kgs)
3	Chandeliers Made of:-Stainless Steel+ Glass/ Crystal/ Plastic or Stainless Steel only Weighing 3 Kgs	9405.1110	9405.1110.1500	China	32.00/ Piece (Assessment should not be below US\$ 10.66/Kgs)
			9405.1110.1600	Europe/ USA/ Canada	48.00/ Piece (Assessment should not be below US\$16.00/Kgs)
			9405.1110.1700	Others Origins	39.00/ Piece (Assessment should not be below US\$13.00/Kgs)
4	Chandeliers Made of:-Stainless Steel+	9405.1110	9405.1110.1800	China	18.00/ Piece (Assessment should not be below US\$ 6.00/Kgs)

S. No.	Specifications	PCT	WeBOC PCT	Origin	C&F Customs Values of (US\$ Piece)
	Iron+Glass/ Crystal/ Plastic Weighing 3 Kgs		9405.1110.1900	Europe/ USA/ Canada	28.00/ Piece (Assessment should not be below US\$ 9.33/Kgs)
			9405.1110.2000	Others Origins	22.00/ Piece (Assessment should not be below US\$7.33/Kgs)
5	Chandeliers Made of:- Zinc+ Glass/ Crystal/ Plastic Weighing 3 Kgs		9405.1110.2100	China	20.00/ Piece (Assessment should not be below US\$ 6.66/Kgs)
			9405.1110.2200	Europe/ USA/ Canada	30.00/ Piece (Assessment should not be below US\$ 10.00/Kgs)
			9405.1110.2300	Others Origins	24.00/ Piece (Assessment should not be below US\$ 8.00 /Kgs)
6	Chandeliers Made of:- Iron + Aluminum +Glass/ Crystal/ Plastic or Weighing 3 Kgs		9405.1110.2400	China	17.00/ Piece (Assessment should not be below US\$ 5.66/Kgs)
			9405.1110.2500	Europe/ USA/ Canada	26.00/ Piece (Assessment should not be below US\$ 8.66/Kgs)
			9405.1110.2600	Others Origins	20.00/ Piece (Assessment should not be below US\$ 6.66/Kgs)
7	Chandeliers Made of:- Iron+ Crystal/ Glass /Plastic or Iron Only Weighing 3 Kgs		9405.1110.2700	China	12.50/ Piece (Assessment should not be below US\$ 4.16 Kgs)
			9405.1110.2800	Europe/ USA/ Canada	21.00/ Piece (Assessment should not be below US\$ 7.00/Kgs)
			9405.1110.2900	Others Origins	17.00/ Piece (Assessment should not be below US\$ 5.66/Kgs)
8	Hanging Lights/ Pendants Made of: Brass+Glass/ Crystal/Plastic or Brass only: Weighing 1.0 Kg	9405.1190	9405.1190.1000	China	29.00/ Piece (Assessment should not be below US\$ 29/Kgs)
			9405.1190.1100	Europe/ USA/ Canada	43.00/ Piece (Assessment should not be below US\$ 43/Kgs)
			9405.1190.1200	Others Origins	34.00/ Piece (Assessment should not be below US\$ 34/Kgs)
9	Hanging Lights/ Pendants Made of: Brass+Iron+Glass / Crystall/Plastic Weighing 1.0 Kg		9405.1190.1300	China	11.00/ Piece (Assessment should not be below US\$ 11.00/Kgs)
			9405.1190.1400	Europe/ USA/ Canada	16.40/ Piece (Assessment should not be below US\$ 16.40/Kgs)



S. No.	Specifications	PCT	WeBOC PCT	Origin	C&F Customs Values of (US\$ Piece)
			9405.1190.1500	Others Origins	12.70/ Kg, (Assessment should not be below US\$ 12.70/Kgs)
10	Hanging/Lights/Pendants Made of:- Stainless Steel+Glass/Crystal/Plastic, or Stainless Steel only Weighing 1.0 Kg		9405.1190.1600	China	9.00/ Piece (Assessment should not be below US\$ 9.00/Kgs)
			9405.1190.1700	Europe/ USA/ Canada	13.00/ Piece (Assessment should not be below US\$ 13.00/Kgs)
			9405.1190.1800	Others Origins	10.00/ Piece, (Assessment should not be below US\$ 10.00/Kgs)
			9405.1190.1900	China	5.50/ Piece (Assessment should not be below US\$ 5.50/Kgs)
11	Hanging/Lights/Pendants Made of:-Stainless Steel+Iron+Glass/ Crystal/Plastic, Weighing 1.0 Kg		9405.1190.2000	Europe/ USA/ Canada	8.90/ Piece (Assessment should not be below US\$ 8.90/Kgs)
			9405.1190.2100	Others Origins	6.50/ Piece, (Assessment should not be below US\$ 6.50/Kgs)
			9405.1190.2200	China	6.10/ Piece, (Assessment should not be below US\$ 6.10/Kgs)
12	Hanging/Lights/Pendants Made of:- Zinc +Glass/Crystal/Plastic, Weighing 1.0 Kg		9405.1190.2300	Europe/ USA/ Canada	9.40/ Piece, (Assessment should not be below US\$ 9.40/Kgs)
			9405.1190.2400	Others Origins	7.50/ Piece, (Assessment should not be below US\$ 7.50/Kgs)
			9405.1190.2500	China	4.50/ Piece, (Assessment should not be below US\$ 4.50/Kgs)
13	Hanging/Lights/Pendants Made of:- Iron +Aluminum+ Glass/Crystal/Plastic, Weighing 1.0 Kg		9405.1190.2600	Europe/ USA/ Canada	7.50/ Piece, (Assessment should not be below US\$ 7.50/Kgs)
			9405.1190.2700	Others Origins	5.50/ Piece, (Assessment should not be below US\$ 5.50/Kgs)
			9405.1190.2800	China	4.50/ Piece, (Assessment should not be below US\$ 4.50/Kgs)
14	Hanging/Lights/Pendants Made of:- Iron +Crystal Glass/Plastic or Iron only Weighing 1.0 Kg		9405.1190.2900	Europe/ USA/ Canada	6.50/ Piece, (Assessment should not be below US\$ 6.50/Kgs)
			9405.1190.3000	Others Origins	4.50/ Piece, (Assessment should not be below US\$ 4.50/Kgs)



Table-B

S. No.	Description	PCT	WeBOC PCT	Origin	Proposed Value US\$/ Kg
1	Parts of Glass (For Chandeliers Only)	9405.9110	9405.9110.1000	China	3.7
			9405.9110.1100	Europe/USA/Canada	5.5
			9405.9110.1200	Other Origins	4.6
2	Parts of Glass (For Pendants / Lamps Only)	9405.9190	9405.9190.1000	China	3.6
			9405.9190.1100	Europe/USA/Canada	5.4
			9405.9190.1200	Other Origins	4.3
3	Parts of Plastic	9405.9200	9405.9200.1000	China	3.0
			9405.9200.1100	Europe/USA/Canada	4.6
			9405.9200.1200	Other Origins	3.6
4	Parts of Metals A) Iron Aluminum/ Zinc	9405.9900	9405.9900.1000	China	4.0
			9405.9900.1100	Europe/USA/Canada	6.0
			9405.9900.1200	Other Origins	4.6
	B) Brass		9405.9900.1300	China	19.0
			9405.9900.1400	Europe/USA/Canada	28.2
			9405.9900.1500	Other Origins	23.0
	C) Stainless Steel		9405.9900.1600	China	7.0
			9405.9900.1700	Europe/USA/Canada	10.5
			9405.9900.1800	Others Origin	8.6

7. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

8. The values determined in this VR shall be treated as minimum benchmark values and do not bar the collectorate from applying from the higher transaction values of identical or similar goods available in 90 days for the assessment of goods.

9. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

10. The VR shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

11. The Collectorates of customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

(Dr. Fahir Quereshi)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment /

Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.

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