

*(This Ruling has been revised / superseded vide Valuation Ruling No. 1322/2018 dated 31-08-2018)*

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

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The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Muhammad Bin Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

**Determination of Customs Values of Uninterruptible Power Supply (UPS)**

**Under Section 25-A of the Customs Act 1969**

**(VALUATION RULING No. 831/2016)**

No. Misc/25/2013-VII

Dated: April 14, 2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of an interruptible Power Supply (UPS) are determined as follows:-

**2. Background of the valuation issue:** Customs values of an interruptible Power Supply (UPS) were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No. 677/2014 dated 30-06-2014. In order to reflect the current international prices on the request of importers an exercise was initiated to determine the customs values or Uninterruptible Power Supply (UPS) afresh in terms of Section 25-A or the Customs Act, 1969.

**3. Stakeholders' participation in determination of Customs values:** A meeting for the determination of customs values or Uninterruptible Power Supply (UPS) with stakeholders was scheduled on 07-03-2016. It was attended by most of the commercial importers. The participants were requested to submit their principals' price list invoices contract/LCs and sales tax invoices. The representatives from a number of importers/stakeholders attended the meeting. During the course of meeting the importers were of the view that currently due to global recession and economic slowdown especially in China the prices of UPS are consistently showing downward trend, therefore, it is imperative to review the values of UPS keeping in view the international prices of this commodity.

**4. Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs value or Uninterruptible Power Supply (UPS). Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5)&(6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The prices of Uninterruptible Power Supply (UPS) were heavily dependent on quality models and brands. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. Online values of subject goods were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently the Customs values of different brands/models of Uninterruptible Power Supply (UPS) have been determined under Section 25(9) of the Customs Act, 1969.

**6. Customs values for Uninterruptible Power Supply (UPS):** Uninterruptible Power Supply (UPS) hereinafter specified shall be assessed to duty/taxes at the Customs values as are mentioned against them in Annex-A.

7. In cases where declared/ transaction 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 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 values 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-Sections (1) or (3) or Section 25-A of the Customs Act, 1969.

**9. Revision of the values determined vide this Valuation Ruling:** A revision 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 of this ruling, 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 Ruling for the given description or goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately.

11. This ruling supersedes Valuation Ruling No. 677/2014, dated 30-06-2014 and its Addendum dated 18-07-2014.

**(DR.WASIF ALI MEMON)**  
Director

Copy for information:-

1. Member (Customs), F.B.R. Islamabad.
2. Director General Customs Valuation Custom House Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs South (Enforcement) Custom House Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum) 1<sup>st</sup> Floor PT&T Audit Building, Mauj-e-Darya Road, Lahore
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs). Karachi.

**Annex-A**

S. No.	Description of Goods	HS Code	Proposed for PCT for WEBOC	Class "A"	Class "B"	Class "C"
				<b>C&amp;F Customs value u/s 25-A (US\$/PC)</b>		
	<b>Line interactive UPS</b>					
1.	Line interactive UPS upto 500 VA with batteries	8504.4010	8504.4010.1010	54	32	24
2.	Line interactive UPS 501-650 VA with batteries	8504.4010	8504.4010.1020	70	40	30
3.	Line interactive UPS 651-1.0 KVA with batteries	8504.4010	8504.4010.1030	245	165	125
4.	Line interactive UPS 1.1-1.5 KVA with batteries	8504.4010	8504.4010.1040	375	240	180
5.	Line interactive UPS 1.6-2 KVA with batteries	8504.4090	8504.4090.1010	575	355	275

6.	Line interactive UPS 2.1-3.0 KVA with batteries	8504.4090	8504.4090.1020	800	550	400
	<b>On-Line UPS</b>					
7.	On-Line UPS upto 1.0 KVA with Batteries	8504.4010	8504.4010.1050	375	230	170
8.	On-Line UPS 1.1-2.0 KVA with Batteries	8504.4010 8504.4090	8504.4010.1060 8504.4090.1030	650	390	280
9.	On-Line UPS 2.1-3.0 KVA with Batteries	8504.4090	8504.4090.1040	840	475	360
10.	On-Line UPS 4.1-5.0 KVA with Batteries	8504.4090	8504.4090.1050	1490	880	650
11.	On-Line UPS 5.1-6.0 KVA with Batteries	8504.4090	8504.4090.1060	1760	1018	780
12.	On-Line UPS 6.1-8.0 KVA with Batteries	8504.4090	8504.4090.1070	2280	1350	985
13.	On-Line UPS 8.1-10.0 KVA with Batteries	8504.4090	8504.4090.1080	2620	1480	1150
14.	On-Line UPS 10.1-16.0 KVA with Batteries	8504.4090	8504.4090.1090	4268	2300	1890
15.	On-Line UPS 16.1-20.0 KVA with Batteries	8504.4090	8504.4090.2010	5335	2850	2350
16.	On-Line UPS 20.1-30.0 KVA with Batteries	8504.4090	8504.4090.2020	7275	5000	3960
17.	On-Line UPS 30.1-40.0 KVA with Batteries	8504.4090	8504.4090.2030	9700	7000	5550
18.	On-Line UPS 40.1-60.0 KVA with Batteries	8504.4090	8504.4090.2040	12100	8100	6500
19.	On-Line UPS 60.1-90.0 KVA with Batteries	8504.4090	8504.4090.2050	14450	10000	8100
20.	On-Line UPS 90.1-120.0 KVA with Batteries	8504.4090	8504.4090.2060	20500	12500	10000
21.	On-Line UPS 120.1-160.0 KVA with Batteries	8504.4090	8504.4090.2070	24450	15500	13100
22.	On-Line UPS 160.1-200.0 KVA with Batteries	8504.4090	8504.4090.2080	31200	17500	15000

**Note:** If Uninterruptible Power Supply (UPS) mentioned at serial No. 7 to 22 are imported without battery, 20% discount shall be allowed in the Customs values as determined in Annex-A

Class "A" UPS Name: Schedule, APC-SRT, Galaxy, MGE, GE
Class "B" UPS, APC-SRC/SMC/BX, Emerson, Socomec, Eaton, Powerware, Masterguard, BPC, Triplite, Riyato, DELL, Infosec, Deuche Power ,AEC, Onix, Infotech, Makesian, ABB
Class "C" UPS, Aurora, Aiberex, Saltec, PowerCom, Cyber Power, Mercury, Inform, Artronic, Enel Power, Inforise, Delta, Energen, EPI