

(This Ruling has been superseded vide Valuation Ruling No. 981/2016 dated 28-11-2016)

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

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

**Determination of Customs Values of Light Fittings/Fixtures Under Section 25-A of the
Customs Act, 1969**

(VALUATION RULING No. 879/2016)

No. Reg-Misc/02/2011-VIII (B)/IX
2016

Dated: 27-06-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Light Fittings/Fixtures are determined as follows:-

2. Background of the valuation issue: Customs values of Light Fittings/Fixtures were earlier determined vide Valuation Ruling No.638/2014, dated 17-02-2014. It was brought to the notice of this Directorate General of Customs Valuation that the values of various types of Light Fittings/Fixtures have considerably increased in the international market as compared to the determined Customs values of Light Fittings/fixtures of different origins vide Valuation Ruling No.638/2014, dated 17-02-2014. The impugned Valuation Ruling is considerably old and requires revision in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs values of Light Fittings/Fixtures.

3. Stakeholders participation in determination of Customs values:- Meetings with stakeholders were held on 11-05-2016 and 06-06-2016. The stakeholders were requested to bring following documents to make the meeting fruitful.

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- D. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. Most of the stakeholders did not turn up. First meeting, held on 11-05-2016 was attended by a couple of importers and officers from field formations. The importers were told that values of different kinds of light fittings/fixtures have significantly increased, which they denied. However, they did not submit documents requested by this Directorate General. The importers were given time to submit documentary proof to deny the claim of the department that value of light fittings/fixtures had increased. In the next meeting, scheduled on 06-06-2016 no one turned up which is inexplicable.

5. Method adopted to determine Customs values: Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at values of Light Fittings/Fixtures. Transaction value method provided in Section 25 (I) was found inapplicable due to wide variation in the values being declared to the customs. 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 variations in declared values of subject goods. Thereafter, market enquiries as envisaged under Section 25 (7) of

the Customs Act, 1969, were conducted. As the stakeholders were not forthcoming with the values of the items being traded in the international market, therefore different markets were surveyed repeatedly for this purpose. Online prices were also obtained to corroborate the findings of the market surveys. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of different types of Light Fittings/Fixtures have been determined under Section 25 (9) of the Customs Act, 1969.

6. Customs values for Light Fittings/Fixtures: Light Fittings/Fixtures *hereinafter* specified *shall* shall be assessed to duty/taxes at the following Customs Values:-

TABLE-A
Chandeliers, Pendants and Other Types of Hanging Lights

S. No.	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values C&F in US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Lighting Fixture (Brass + Crystal)	9405.1010	9405.1010.1000	China	60.00
2		9405.1090	9405.1090.1000	Europe / USA	110.00
3		9405.4090	9405.4090.1000	Other Origins	72.00
4	Lighting Fixture (Brass Only)	9405.1010	9405.1010.1100	China	44.00
5		9405.1090	9405.1090.1100	Europe / USA	80.00
6		9405.4090	9405.4090.1100	Other Origins	52.00
7	Lighting Fixture (Brass + Glass/Plastic)	9405.1010	9405.1010.1200	China	46.00
8		9405.1090	9405.1090.1200	Europe / USA	85.00
9		9405.4090	9405.4090.1200	Other Origins	55.00
10	Lighting Fixture (Stainless Steel + Crystal) Copy for information to:-	9405.1010	9405.1010.1300	China	35.00
11		9405.1090	9405.1090.1300	Europe / USA	65.00
12		9405.4090	9405.4090.1300	Other Origins	42.00
13	Lighting Fixture (Stainless Steel Only)	9405.1010	9405.1010.1400	China	25.00
14		9405.1090	9405.1090.1400	Europe / USA	50.00
15		9405.4090	9405.4090.1400	Other Origins	32.00
16	Lighting Fixture (Stainless Steel + Glass/Plastic)	9405.1010	9405.1010.1500	China	20.00
17		9405.1090	9405.1090.1500	Europe / USA	46.00
18		9405.4090	9405.4090.1500	Other Origins	30.00
19	Lighting Fixture (Chrome Coated/Electroplated Steel +Crystal)	9405.1010	9405.1010.1600	China	18.00
20		9405.1090	9405.1090.1600	Europe /	38.00
		9405.4090	9405.4090.1600		

				USA	
21				Other Origins	25.00
22	Lighting Fixture (Chrome	9405.1010	9405.1010.1700	China	24.00
23		9405.1090	9405.1090.1700	Europe / USA	46.00
24		9405.4090	9405.4090.1700	Other Origins	30.00
25	Lighting Fixture (Chrome Coated/Electroplated Steel + Glass/Plastic)	9405.1010	9405.1010.1800	China	23.00
26		9405.1090	9405.1090.1800	Europe / USA	42.00
27		9405.4090	9405.4090.1800	Other Origins	27.00
28	Lighting Fixture (Wrought Iron + Crystal)	9405.1010	9405.1010.1900	China	17.00
29		9405.1090	9405.1090.1900	Europe / USA	32.00
30		9405.4090	9405.4090.1900	Other Origins	21.00
31	Lighting Fixture (Wrought Iron Only)	9405.1010	9405.1010.2000	China	13.00
32		9405.1090	9405.1090.2000	Europe / USA	24.00
33		9405.4090	9405.4090.2000	Other Origins	16.00
34	Lighting Fixture (Wrought Iron +Glass/Plastic)	9405.1010	9405.1010.2100	China	15.00
35		9405.1090	9405.1090.2100	Europe / USA	28.00
36		9405.4090	9405.4090.2100	Other Origins	18.00
37	Lighting Fixture (Aluminium + Crystal)	9405.1010	9405.1010.2200	China	66.00
38		9405.1090	9405.1090.2200	Europe / USA	120.00
39		9405.4090	9405.4090.2200	Other Origins	78.00
40	Lighting Fixture (Aluminium Only)	9405.1010	9405.1010.2300	China	60.00
41		9405.1090	9405.1090.2300	Europe / USA	110.00
42		9405.4090	9405.4090.2300	Other Origins	71.00
43	Lighting Fixture (Aluminium + Glass/Plastic)	9405.1010	9405.1010.2400	China	53.00
44		9405.1090	9405.1090.2400	Europe / USA	98.00
45		9405.4090	9405.4090.2400	Other Origins	64.00
46	<i>Note: If brought in parts a discount of 5% on the values mentioned above may be allowed</i>				

TABLE-B

S.NO	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values C&F in
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					US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Lighting Fittings	9405.1020	9405.1020.1000	China	5.30
2		9405.4090	9405.4090.2500	Czech Republic	14.00
3				Germany	12.00
4				Italy /Spain	13.00
5				Other European countries	10.00
6				USA /Canada	11.00
7				Other Origins	6.00

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 or in case of import through Land Customs Stations, the differential amount between the Sea freight and land transport charges 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) of Section 25-A of the Customs Act, 1969. 9. Revision of the value 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^h Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the tables above of this Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

11. This Valuation ruling supersedes Valuation Ruling No. No. 638/2014, dated 17-02-2014.

(DR. WASIF ALI MEMON)
Director

Copy for information to:-

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), 1st 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.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad! Quetta Peshawar/
Faisalabad
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in
One Customs & WeBOC database system and deleting Valuation Ruling No.63812014, dated
17-02-2014
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta &
Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st
Floor, Custom House, Karachi.
21. Guard File.