

*(This Ruling has been revised / superseded vide Valuation Ruling No. 1166/2017 dated 19-05-2017)*

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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 Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES OF CIRCUIT BREAKERS UNDER SECTION  
25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING No. 994/2016)**

No. Misc/11/2013-VII

Dated: 14<sup>th</sup> December, 2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Circuit Breakers are determined as follows: -

**2. Background of the valuation issue:** Customs values of Circuit Breakers were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No. 652/2014, dated 27-03-2014. The Valuation Ruling needed revision in light of prevailing international prices as it was considerably old. Meanwhile a reference was also received from Directorate General of Intelligence and Investigation-FBR, Karachi vide letter No. Appg-50/DCI/R&A/ AICT/2016/2515 dated 31-08-2016 whereby the Directorate of Intelligence had requested this Directorate to revisit the Valuation Ruling in light of prevailing international prices as it had found actual invoices of certain importers to be on much higher side. Therefore, this Directorate General initiated an exercise for determination of customs values of Circuit Breakers.

**3 Stakeholders' participation in determination of Customs values:** A meeting with stakeholders was held on 27-09-2016. Importers had been requested to furnish the following documents before or during the course of meeting:

- 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.

No documents were submitted in this Directorate General on or even after the said scheduled meeting. The meeting was attended by the importers and representatives of Pakistan Electrical & Electric Merchants Association and the officers from field formations.

4. During the course of meeting, the importers were of the view that the values of Circuit Breakers have considerably reduced in the international market as compared to the values determined in the existing valuation ruling, therefore, the values might be reduced. However, importers did not submit import invoices, sales tax invoices, literature, representative samples, evidences and other relevant requisite import documents in support of their contentions. They requested that market inquiry should be conducted brand-wise from Bolton market / Marriott Road. The request was acceded to. The importers agreed that work back values obtained from such market inquiry from the market where these Circuit Breakers, are traded would actually reflect correct values. Many samples from vendors and shops of Bolton Market/ Marriott Road, opposite KMC Head Office, M.A. Jinnah Road, Karachi were obtained. The prices varied depending on the brands, poles and Amperes.

**5. Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Circuit Breakers. Transaction value method provided in Section 25(1) was found inapplicable owing 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 upon 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. For the purpose, different markets were surveyed repeatedly. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Circuit Breakers have been determined under Section 25(7) of the Customs Act, 1969.

**6. Customs values for Circuit Breakers:** Circuit Breakers, hereinafter specified, be assessed to duty/taxes at the Customs Values mentioned below against them.

S. No.	Description	PCT Code	Proposed PCT for WEOC	Origins	Customs Values US\$/kg		
					(6)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	Category-A	Category-B	Category-C
1	Single Pole Breaker	8536.2010	8536.2010.1000	China	13.00	6.00	3.00
		8536.2090	8536.2090.1000				
		8536.9090	8536.9090.1000				
2		8536.2010	8536.2010.1100	Europe/USA/ Japan	19.50	9.00	3.75
		8536.2090	8536.2090.1100				
		8536.9090	8536.9090.1100				
3		8536.2010	8536.2010.1200	Other Origins	16.25	7.50	4.50
		8536.2090	8536.2090.1200				
		8536.9090	8536.9090.1200				
4	Double Pole Breaker	8536.2010	8536.2010.1300	China	14.10	7.90	3.50
		8536.2090	8536.2090.1300				
		8536.9090	8536.9090.1300				
5		8536.2010	8536.2010.1400	Europe/USA/ Japan	21.15	11.85	5.25
		8536.2090	8536.2090.1400				
		8536.9090	8536.9090.1400				
6		8536.2010	8536.2010.1500	Other Origins	18.33	10.00	4.60
		8536.2090	8536.2090.1500				
		8536.9090	8536.9090.1500				
7	Triple Pole Breaker	8536.2010	8536.2010.1600	China	17.50	9.50	4.75
		8536.2090	8536.2090.1600				
		8536.9090	8536.9090.1600				
8		8536.2010	8536.2010.1700	Europe/USA/ Japan	26.25	14.25	7.15
		8536.2090	8536.2090.1700				
		8536.9090	8536.9090.1700				
9		8536.2010	8536.2010.1800	Other Origins	22.00	12.00	6.15
		8536.2090	8536.2090.1800				
		8536.9090	8536.9090.1800				
10	Four Pole Breaker	8536.2010	8536.2010.1900	China	21.30	10.60	5.55
		8536.2090	8536.2090.1900				
		8536.9090	8536.9090.1900				
11		8536.2010	8536.2010.2000	Europe/USA/ Japan	31.95	15.90	8.30
		8536.2090	8536.2090.2000				
		8536.9090	8536.9090.2000				
12		8536.2010	8536.2010.2100	Other Origins	27.00	13.25	7.00
		8536.2090	8536.2090.2100				
		8536.9090	8536.9090.2100				
13	Above Four Pole Breaker	8536.2010	8536.2010.2200	China	23.00	12.00	7.00
		8536.2090	8536.2090.2200				
		8536.9090	8536.9090.2200				
14		8536.2010	8536.2010.2300	Europe/USA/	34.50	18.00	10.50

		8536.2090	8536.2090.2300	Japan			
		8536.9090	8536.9090.2300				
15		8536.2010	8536.2010.2400	Other Origins	28.75	15.00	8.75
		8536.2090	8536.2090.2400				
		8536.9090	8536.9090.2400				
Category-A: Hager/ Terasaki/ Fuji/ Delixi/ Chint/ Schneider/ Mitsubishi/ Kawamura/ Merlin/ Siemens/ Crepti/ Clipsal/ ABB							
Category-B: NEC/ LEO/ Crown/ Hi-tech/ Toyo/ MEM/ Vibba/ Fotile/							
Category-C: Snons/ Risen/ Links/ Smart/ Sara/ SEC/ TLC/ SOKI S.KI Truu+/ Ovell +/ Osaka/ Tuff/ Sogo/ Max/ K On/ Fresh/ KH/ Opal/ Futina/ Excellent/ Impack/ Speed/ Skill/Lear/ TJ/ Eagle/ Lotus/ MES/ Aqua/ Havells/ J&B / Sanva/ / Klass/ ZB/ Faster/ EN/ Corlen/ Solo / Nishan							
Circuit Breakers of different brands/ specifications may be assessed under section 25 of the Customs Act, 1969. Alternatively, Collectrates may provisionally assess the goods and forward the GO to this Directorate General for suitable advice.							

7. In cases where declared/transaction values are higher than the Customs values determined in this Valuation 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 element of air freight while assessing the goods.

**8. Validity of this Valuation Ruling:** The values determined vide this Valuation 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 Valuation 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 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 this Valuation 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.

10. This Ruling supersedes Valuation Ruling No. 652/2014 dated 27-03-2014.

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

Copy for information to:-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.