

*(This Ruling has been revised / superseded vide Valuation Ruling No. 1839/2024 dated 11-01-2024)*

\*\*\*

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

\*\*\*

**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 SOLAR PANELS UNDER SECTION 25-A OF  
THE CUSTOMS ACT, 1969**

**(VALUATION RULING No. 1799/2023)**

No. Misc/30/2013-VII/823

Dated: 4<sup>th</sup> September, 2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs value of Solar Panels is determined as follows:-

**2. Background of the valuation issue:** Earlier, customs values of Solar Panels were determined and notified vide Valuation Ruling No. 1653/2022 dated 23-05-2022. Several representations were received by this Directorate General of Customs Valuation, Karachi, emphasizing the necessity for re-determination of Customs Values of the above-mentioned goods. As the prices of the said goods have considerably changed in the international market and Government has also removed the Sales Tax on Solar Panels. Therefore, in order to avoid mis-invoicing and money laundering, this Directorate has conducted an exercise to re- determine the value of above referred goods.

**3. Stakeholder's participation in determination of Customs Values:** A meeting was convened on 21-08-2023, which was attended by relevant stakeholders. The issues pertaining to the quality and valuation of subject goods were deliberated upon in details in the afore-referred meeting.

**4. Analysis / Exercise done to determine Customs values:** During the meeting, different viewpoints regarding categorization of Solar Panels in Tiers were put forth. However a large majority of the stakeholders / importers highlighted the fact that the category / tier / brand of Solar Panels matters and also leads to price variations amongst them. So, they were of the view that categorization should be retained. However, a few importers stated that single value for all tiers should be mentioned in revised valuation ruling. But all stakeholders unanimously urged that the worldwide market prices of Solar Panels have been reduced, especially over past six months and requested for corresponding decrease in Custom Values. In furtherance of the subject matter, ninety (90) days' clearance data has been retrieved and the same has been scrutinized.

**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 subject goods. The transaction value method as provided in sub-section 1 of Section 25 of the Customs Act, 1969, was found applicable owing to the provision of evidence of transaction values and requisite information as stipulated in sub-section 2 of Section 25 of the Customs Act, 1969, by the importers. On the basis of available data/information collected and exercise conducted, the values of subject goods have been determined under sub-section (1), of Section 25 of the Customs Act, 1969.

**6. Customs Values for Solar panels *hereinafter specified*** shall be assessed to duty / taxes at the following Customs Values:

Sr. No.	Description of goods	PCT Code	PCT CODE for WEOC	Origin	Customs Values C&F US\$/Watt	
					(A)	(B)
(1)	(2)	(3)	(4)	(5)	(6)	
1	Solar Panels	8541.4000	8541.4000.1000	All Origins	0.16/Watt	0.14/Watt
<b>Note 1:</b> The values mentioned at Column 6(A) above are for the Tier 1 Manufacturers, as given in Bloomberg NEF, Global PV Market Outlook (2023). The names included in the list of Tier 1 Manufacturers are as follows: Longi Green / Jinko / JA Solar / Canadian Solar / Risen Enery / Hanwha Q-Cells/ Trina/ First Solar/ Eging/ Seraphim/ Astroenergy/ ZNshine/ Jolywood/ Phono Solar/ Neo Solar Power (URE)/ HT-SAAE/ Ulicia Solar/ Recom/ Helliene/ Sharp/ Maxeon/ DAH Solar/ Yingli/ Suntech/ AE Solar/ Jinergy/ Haitai Solar/Jetion/ Boviet Solar/ DMEGC/ Tongwei / Waaree / VSUN Solar / Renesola / Hansol Technics / ET Solar Inc / Sunpro Power / Sunova Solar / Solarspace / SEG Solar / Luxen Solar / Leapton Energy / Hansersun / Exiom Group / DAS Solar / Anhui Husasun / Akcome.						
<b>Note 2:</b> Values mentioned at Column 6(B) are for other than Tier-I Manufacturers, not specified at Note-1 above.						
<b>Note 3:</b> As the list of Tier I Manufacturers is regularly updated, therefore, in case where an importer is able to convince the bank on the basis of concrete evidence (exporting country/international listing/ documents/references) that his imported solar panels are from a Tier I Manufacturer, even though its name is not mentioned in Note 1 to this VR, the Collectorate after doing due diligence in this regard will apply value accordingly as per Column 6(A). Otherwise, they may apply values in view of Column 6(B) above.						

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-sections (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. 1653/2022 dated 23-05-2022.

**(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, Appraisement (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 General, Transit Trade, Custom House Karachi
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 15) The Director, Transit Trade, Custom House, Karachi.
- 16) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 17) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 18) The Chairman (Valuation Committee), FPCC&1, Federation House, Clifton, Karachi.
- 19) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 20) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 21) The Webmaster, Federal Board of Revenue, Islamabad.
- 22) Guard File.