GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI
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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 LED BULB PARTS & LED LIGHT PARTS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

(PUBLICATION VALUATION RULING NO. 48 /2024)

No. Reg. Misc/68/2017-VII /597 Dated: 10-06-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of LED Bulb Parts and LED Light Parts are determined as follows:

2. **Background of the valuation issue:** Earlier, Customs values of LED Bulb Parts were determined and notified vide Valuation Ruling No. 1754/2024 dated 20-03-2024. It was observed that the Valuation Ruling is more than one year old and, in the meantime, cost of input materials, freight & technology etc has considerably changed; therefore, an exercise has been undertaken by the Directorate to determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 29-01-2024 & 27-03-2024 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

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4. **Analysis / Exercise done to determine Customs values:** The stakeholders requested that prices of parts for LED Bulb and LED Lights should be revised as per current market prices. In order to analyze the matter empirically, ninety days data has been retrieved and scrutinized. Subsequently, market inquiry has been conducted and examined 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 read with Section 25(9) of the Customs Act, 1969. For further (comparative) analysis, QY Research database was also consulted. It has published over 2 million industry reports and relies / consults 300 databases along-with, containing inter alia prices of the large varieties of the products. QY Research Report on Global LED Bulb Parts and LED Light Parts provided supplier-wise values / information of subject goods. These suppliers are exporting LED Bulb and Light Parts to Pakistan as per PRAL data. The subject report indicated variation in prices of LED Bulb and Light Parts since issuance of previous VR.

5. Method (s) adopted to determine Customs values: The Valuation methods specified in section 25 of the Customs Act, 1969, are duly applied in sequential order to arrive at the Customs value of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was considered. In furtherance thereof, QY Industry Research Report on Global LED Bulb Parts and LED Light Parts is also

consulted in view of the proviso to Section 25A of Customs Act, 1969. As the actual / transaction values are duly contained in the relevant QY Research Report for Global LED Bulb Parts and LED Light Parts in terms of subsection (1) of Section 25 ibid, the same method is applied, read with sub-section (2) of Section 25 ibid to make necessary additions / adjustments, to arrive at the actual / determined values. Finally, the values of Customs Values of LED Bulb Parts and LED Light Parts have been determined in terms of sub-section 1, read with Section 2 of Section 25, and the proviso to Section 25(A) of the Customs Act, 1969.

6. **Customs values of LED Bulb Parts & LED Light Parts:** LED Bulb Parts and LED Light Parts, hereinafter specified, shall be assessed to duty / taxes at the Customs values as given below vide **Table-I** and **Table-II**: -

TABLE-I (LED Bulb Parts)

S/No.	Description of Goods	PCT Heading	Proposed PCT for WeBOC	Origin	Custom Value USD (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
1	Shell Cover / Housing for LED Bulb	8539.9090	8539.9090.1000	China	2.75 / Kg
2	Lenses for LED Bulb	9001.9000	9001.9000.1000		2.75 / Kg
3	Bare Metal Clad Printed Circuit Board for LED Bulb, Avg Size: 12"x12"/ 330g	8534.0000	8534.0000.1000		2.47 / Pc
4	Stuffed Metal Clad Printed Circuit Board for LED Bulb	8539.9090	8539.9090.1100		15.75 / Kg
5	Driver-on-Board (DOB) for LED Bulb	8504.4090	8504.4090.1000		15.75 / Kg
6	Constant Current Power Supply / Driver for LED Bulb, Avg Weight: 9 g	8504.4090	8504.4090.1100		0.13 / Pc
7	Base caps for LED Bulb	8539.9090	8539.9090.1200		1.80 / Kg

TABLE-II (LED Light Parts)

S/No.	Description of Goods	PCT Heading	Proposed PCT for WeBOC	Origin	Custom Value USD (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
1	Shell Cover / Housing for LED Lights	9405.9900	9405.9900.1000	China	2.75 / Kg
2	Lenses for LED Lights	9001.9000	9001.9000.1100		2.75 / Kg
3	Bare Metal Clad Printed Circuit Board for LED Light, Avg Size: 12"x12" /330g	8534.0000	8534.0000.1100		2.53 / Pc

4	Stuffed Metal Clad Printed Circuit Board for LED Lights	9405.9900	9405.9900.1100		15.75 / Kg
5	Driver-on- Board (DOB) for LED Lights	8504.4090	8504.4090.1200		15.75 / Kg
6	Constant Current Power Supply / Driver for LED Lights	8504.4090	8504.4090.1300		0.13 / Pc or 8.40 / Kg (whichever is higher)

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-Section (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. 1754/2023 dated 20-03-2023.***

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