



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI  
Phone: 021-99214144

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No. Misc/25/2013-VII/184

Dated: 30-01-2026.

VALUATION RULING NO. 2041 / 2026

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed, under Section 25D of the Customs Act, 1969 within 30 days before the Director General, Customs Valuation.
3. The values in Valuation Ruling shall be applicable to the given description and specification of goods.

**Subject:** DETERMINATION OF CUSTOMS VALUE OF UNINTERRUPTIBLE POWER SUPPLY (UPS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

|    |                                    |  |
|----|------------------------------------|--|
| 1. | Valuation Ruling                   | This Valuation Ruling supersedes Valuation Ruling No. 1780/2023 dated 23.05.2023.                            |
| 2. | Date of meetings with stakeholders | The meetings with relevant stakeholders were conducted on 13.03.2025, 09.04.2025, 06.08.2025 and 03.10.2025. |

3. **Background of the Issue:** The Directorate received a representation dated 25.02.2025 from M/s. Transit International requesting revision of the existing Valuation Ruling in light of upgraded capacities and technological advancements in the subject goods, as well as a decline in the prices of earlier models. Accordingly, based on the analysis of import clearance data, prevailing market trends, and the observed disparity between market prices and declared customs values, an exercise for determination of customs values of the subject goods was initiated under Sections 25 and 25A of the Customs Act, 1969.

4. **Stakeholders' participation in determination of Customs values:** Multiple meetings for the determination of customs values were convened on the aforementioned dates and attended by the relevant stakeholders. The stakeholders contended that the import values under the existing Valuation Ruling are considerably high in light of prevailing market trends, noting that prices of UPS have significantly declined due to the widespread adoption of solar systems. They further maintained that their declared transaction values are genuine, competitive, and based on actual commercial invoices, and that current market conditions do not justify the continuation of the existing determined values.

5. **Analysis to determine Customs Values:** The viewpoints of the stakeholders were analyzed, and a detailed examination of import data for the preceding ninety (90) days was

conducted, in conjunction with a review of the documentary evidence submitted by the importers, including commercial invoices, packing lists, and other relevant import documents. Furthermore, a comprehensive market inquiry was carried out to ascertain prevailing prices and trade practices, which was 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 Act, 1969, so as to ensure that the determination of customs values is based on objective criteria, current market conditions, and verifiable data.

6. **Method(s) adopted to determine Customs Values:** Valuation methods specified in Section 25 of the Customs Act, 1969, are duly considered 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 inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. However, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and capacities. Information available was, hence, found incomplete. Subsequently, similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs values of subject goods and was not considered due to afore-stated reasons. Moreover, Declared Values (DV) of similar goods had showed consistent variations. Hence, this method was also found inapplicable. Accordingly, a market inquiry as envisaged under sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various markets were visited, and the actual prices of subject goods were acquired. As a result, after adjusting the amounts of profits, the C&F value was determined under Section 25(7) of the Customs Act, 1969 which are as under:

7. **Customs Values of Uninterruptible Power Supply (UPS):** - In view of above the Customs value shall be the Customs value for assessment of duty & taxes given against them:

| S. No | Description of Goods                | Capacity / Power Rating | HS Code                | Proposed PCT for WeBOC           | Customs Values (C&F) (US\$/Pc) |     |     |
|-------|-------------------------------------|-------------------------|------------------------|----------------------------------|--------------------------------|-----|-----|
|       |                                     |                         |                        |                                  | A                              | B   | C   |
| (1)   | (2)                                 | (3)                     | (4)                    | (5)                              | (6)                            | (7) | (8) |
| 1     | Line Interactive UPS with batteries | Up to 500 VA            | 8504.4010              | 8504.4010.1000                   | 39                             | 21  | 18  |
| 2     |                                     | 501 to 650 VA           | 8504.4010              | 8504.4010.1100                   | 52                             | 29  | 24  |
| 3     |                                     | 651 to 750 VA           | 8504.4010              | 8504.4010.1200                   | 60                             | 33  | 28  |
| 4     |                                     | 751 to 850 VA           | 8504.4010              | 8504.4010.1300                   | 97                             | 54  | 45  |
| 5     |                                     | 851 VA to 1.0 KVA       | 8504.4010              | 8504.4010.1400                   | 151                            | 84  | 70  |
| 6     |                                     | 1.1 to 1.6 KVA          | 8504.4010<br>8504.4090 | 8504.4010.1500<br>8504.4090.1000 | 198                            | 110 | 92  |
| 7     |                                     | 1.7 to 2.0 KVA          | 8504.4090              | 8504.4090.1100                   | 388                            | 216 | 180 |
| 8     |                                     | 2.1 to 3.0 KVA          | 8504.4090              | 8504.4090.1200                   | 594                            | 330 | 275 |

| S. No | Description of Goods       | Capacity / Power Rating | HS Code                | Proposed PCT for WeBOC           | Customs Values (C&F) (US\$/Pc) |       |       |
|-------|----------------------------|-------------------------|------------------------|----------------------------------|--------------------------------|-------|-------|
|       |                            |                         |                        |                                  | A                              | B     | C     |
| (1)   | (2)                        | (3)                     | (4)                    | (5)                              | (6)                            | (7)   | (8)   |
| 9     | On-Line UPS with Batteries | Up to 1.0 KVA           | 8504.4010              | 8504.4010.1600                   | 248                            | 138   | 115   |
| 10    |                            | 1.1 to 2.0 KVA          | 8504.4010<br>8504.4090 | 8504.4010.1700<br>8504.4090.1300 | 454                            | 252   | 210   |
| 11    |                            | 2.1 to 3.0 KVA          | 8504.4090              | 8504.4090.1400                   | 540                            | 300   | 250   |
| 12    |                            | 3.1 to 5.0 KVA          | 8504.4090              | 8504.4090.1500                   | 1080                           | 600   | 500   |
| 13    |                            | 5.1 to 6.0 KVA          | 8504.4090              | 8504.4090.1600                   | 1242                           | 690   | 575   |
| 14    |                            | 6.1 to 8.0 KVA          | 8504.4090              | 8504.4090.1700                   | 1620                           | 732   | 610   |
| 15    |                            | 8.1 to 10.0 KVA         | 8504.4090              | 8504.4090.1800                   | 2431                           | 990   | 825   |
| 16    |                            | 10.1 to 16.0 KVA        | 8504.4090              | 8504.4090.1900                   | 3348                           | 1860  | 1550  |
| 17    |                            | 16.1 to 20.0 KVA        | 8504.4090              | 8504.4090.2000                   | 4862                           | 2220  | 1850  |
| 18    |                            | 20.1 to 30.0 KVA        | 8504.4090              | 8504.4090.2100                   | 6483                           | 3360  | 2800  |
| 19    |                            | 30.1 to 40.0 KVA        | 8504.4090              | 8504.4090.2200                   | 8914                           | 4200  | 3500  |
| 20    |                            | 40.1 to 60.0 KVA        | 8504.4090              | 8504.4090.2300                   | 11345                          | 5760  | 4800  |
| 21    |                            | 60.1 to 90.0 KVA        | 8504.4090              | 8504.4090.2400                   | 16207                          | 7440  | 6200  |
| 22    |                            | 90.1 to 120.0 KVA       | 8504.4090              | 8504.4090.2500                   | 19448                          | 9000  | 7500  |
| 23    |                            | 120.1 to 160.0 KVA      | 8504.4090              | 8504.4090.2600                   | 24310                          | 10800 | 9000  |
| 24    |                            | 160.1 to 200.0 KVA      | 8504.4090              | 8504.4090.2700                   | 28500                          | 13800 | 11500 |
| 25    |                            | 201 to 300.0 KVA        | 8504.4090              | 8504.4090.2800                   | 32700                          | 17400 | 14500 |
| 26    |                            | 301 to 500.0 KVA        | 8504.4090              | 8504.4090.2900                   | 38880                          | 21600 | 18000 |

**Note:** If Uninterruptible Power Supply (UPS) mentioned at Sr. No. 9 to 26 are imported without battery, 20% discount shall be allowed in the Customs Values as determined in the above table.

**Cat 'A':** Schneider -Symetra series, Emerson-Chloride Series, Eaton-PM & PR Series, MGE, GE, Digital Energy Series,

**Cat 'B':** Schneider APC, Emerson, Vertiv, Socomec, Eaton, Powerware, Masterguard, BPC, Tripplite, Riyalo, Dell, infosec, Deuche Power, AEC, ABB, Orix, Infotech, Lega, Hyundai, Makelsan


**Cat 'C':** Aurora, Alberex, Saltec, Energia Max, PowerCom, Cyber Power, Mercury, Astronic, Dyna Plus, Crown Micro, Sako, Enal Power, Artronics, Inform, Energen, Inforise, Matrix, Delta, EPI, Kstar, Kotohira, INVT

8. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

9. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

10. The VR shall be applicable for the description and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

11. The Collectrates of customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

  
**(Azhar Husain Merchant)**  
**Director**

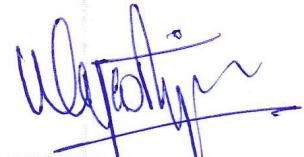
**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House, Karachi) / Transit Trade, Karachi.

**Copy for information:**

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.

PLEASE CIRCULATE



**SHAIKH WAQAS ANJUM**  
**General Secretary**  
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