



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI



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C. No.Misc/01/2025-VII/257

Dated: 06 -04-2026

**VALUATION RULING NO. 2061 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub section 4 of Section 25A of the Customs Act, 1969.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.

Subject: **DETERMINATION OF CUSTOMS VALUE OF LITHIUM-ION CELLS (LFP, LiFePO<sub>4</sub>, PRISMATIC CELLS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Date of meeting with stakeholders:	The meetings with the relevant stakeholders were held on 26.02.2026.
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**Background of the Issue:** The Directorate General of Customs Valuation received several representations from industry stakeholders and importers regarding widespread under invoicing in imports of Lithium-Ion Cells under PCT Heading 8507.6000. The representations highlighted significant discrepancies between declared transaction values and prevailing market prices, leading to potential revenue loss and unfair competitive advantage for importers declaring artificially low values. Since no Valuation Ruling for the subject item had been issued previously, and in light of the serious concerns raised regarding systematic undervaluation, an exercise was initiated to determine Customs Values for Lithium-Ion Cells under Sections 25 and 25A of the Customs Act, 1969.

**2. Stakeholders' participation in determination of Customs Values:** Meeting for determination of customs values was held on the aforementioned date, which was attended by the relevant stakeholders. The viewpoints of the participants were heard in detail and the stakeholders were requested to submit documentary evidence to substantiate their contentions.

**3. Analysis to determine Customs Values:** In order to determine customs values for Lithium-Ion Cells, import data of the subject item for the applicable period was comprehensively analyzed. The Lithium Ion Cell import data analysis revealed substantial variations in declared unit values for similar specifications, indicating systematic under valuation in a significant portion of imports. In order to understand characteristics of the cells which have bearing on their value such chemistry, format, constituent raw materials, capacities and grades etc., multiple reputed international publications such as Bloomberg NEF, Fastmarkets etc., were also consulted which provided valuable insights. Moreover, major Lithium-Ion Cell suppliers were contacted and quotations for the subject item were obtained in order to firm up valuation process for the subject goods. Submissions by

relevant stakeholders were also taken into consideration. A detailed market inquiry was conducted in accordance with this Directorate's Office Order No. 17/2014 dated 19-03-2014. Furthermore, import data analysis and detailed market inquiry were also conducted for determination of Customs values for Lithium-Ion Cells.

**4. Method(s) adopted to determine Customs values:** In order to arrive at the Customs values of Lithium-Ion Cells, Valuation methods specified in Section 25 of the Customs Act, 1969, are duly considered in sequential order. 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. The declared transaction values in a number of import consignments may not be accepted as genuine, in view of certain indications of possible under-invoicing and variation between the declared values and prevailing market prices. Therefore, this method was rejected. Subsequently, the identical goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. However, this method was found inapplicable due to vast variation in transactional values in import data. The declared values for identical Lithium-Ion Cells of similar specifications, chemistry, and format showed inconsistent and unexplainable variations, making it impossible to rely on any particular transaction as representative of identical goods. The wide disparity indicated systematic manipulation of declared values rather than genuine commercial variations. Hence, this method could not be applied. The similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs values of subject goods. This method was likewise found inapplicable due to the afore-stated reasons. However, transactional values of similar goods provided some useful references and insights. 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 which also yielded useful results. Furthermore, computation valuation method as provided under Section 25(8) of the Act was also considered. Since, cost of complete set of raw materials and conversion cost from the country of exportation was not available, this valuation method could not be applied. Accordingly, Customs value for the subject goods i.e., Lithium Ion Cells is determined under Section 25(9), read with Sections 25(6) and 25(7) of the Customs Act, 1969.

**5. Customs Values of Lithium-Ion Cells- hereinafter specified shall be assessed to duty / taxes at following Customs Values:**

S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value C&F (USD/Kg)
1	Lithium-Ion Cells (LFP, LiFePO <sub>4</sub> , Prismatic)	8507.6000	8507.6000.1000	All Origins	7.00

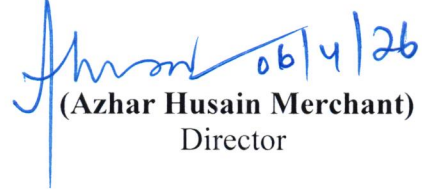
**6.** In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling,

the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

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

8. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned tables. HS Codes are mentioned for illustrative purposes.

9. The Collectorates of Customs shall ensure the implementation of Valuation Ruling 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 (Headquarters-South)/ Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/, Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ 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.