



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI



C. No. Misc/03/2024-VII/258

Dated: 06-04-2026

VALUATION RULING NO. 2062 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub section 4 of Section 25A of the Customs Act, 1969.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 BATTERIES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Valuation Ruling Supersedes Valuation Ruling No. 1964/2025 dated 29.01.2025.
2.	Date of meeting with stakeholders:	The meeting with the relevant stakeholders was held on 27.02.2026.

Background of the Issue: Representation from different importers of Lithium Ion Cells were received for re-determination of Customs values of Lithium Ion Batteries as current Valuation Ruling of Subject item is more than one year old and international prices of Lithium Ion Battery Packs have increased significantly in the last one year. Therefore, a preliminary analysis of import data, declared values, assessed values and market prices was undertaken for determination of customs values of the subject goods under Section 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 Battery Packs, import data of the subject items for the applicable period was comprehensively analyzed. A detailed market inquiry was conducted in accordance with this Directorate's Office Order No. 17/2014 dated 19-03-2014.

4. Method(s) adopted to determine Customs values: In order to arrive at the Customs values of Lithium-Ion Battery Packs, 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. Accordingly, identical and similar valuation methods as provided



under Section 25(5) and 25(6) respectively were also considered. However, the same could not be applied as the identical and similar goods transactional values closely aligned with the values determined in Valuation Ruling 1964/2025 thereby casting doubts on authenticity of such values. 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 definite results and Customs values for the subject goods i.e., Lithium-Ion Battery Packs are determined under Section 25(7) of Customs Act, 1969.

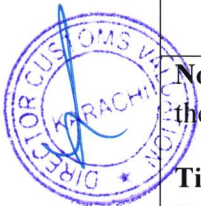
5. Customs Values of Lithium-Ion Batteries- hereinafter specified shall be assessed to duty / taxes at following Customs Values:

S.No	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values C&F	
					Tier-1 Brands	Other Brands
1.	Lithium-Ion Batteries (IP-20)	8507.6000	8507.6000.1000	All Origins	10.92 USD/Kg or 92 USD/KWh whichever is higher	9.50 USD/Kg or 80 USD/KWh whichever is higher
2.	Lithium-Ion Batteries (IP-21)				11.32 USD/Kg or 95 USD/KWh whichever is higher	9.95 USD/Kg or 82.75 USD/KWh whichever is higher
3.	Lithium-Ion Batteries (IP-65)				12.84/Kg or 109 USD/KWh whichever is higher	11.17/Kg or 95 USD/KWh whichever is higher

Note: If Lithium Ion Battery is fitted with 4G/5G functionality 8% value addition for the same shall be done in the respective serial.

Tier-1 Brands: ZOE Energy Storage, WHES, Wartsila, Trina Storage, Tesla, Tecloman, Sunwoda Energy, Sungrow, SolaX Power, Shoto / Shuangdeng, Sermatec, Saft, Roche Energy, REPT BATTERO, Powin Energy, PotisEdge, NHOA Energy, Narada, Kehua, Jinko, JD Energy, Hyperstrong, Huawei, Hoymiles, Hoenergy, Hithium, Gree Altairnano, Great Power, Gotion High-Tech, Fluence, FlexGen Power Systems, Eve Energy, Envision Energy / AESC, EAST GROUP, DESAY, Cubenergy, CRRC Zhuzhou, COSPOWERS, Cornex, CLOU Electronics, Chint Power, CATL (Contemporary Amperex Technology), Canadian Solar e-STORAGE, CALB, BYD

Note: The above values do not apply to Lithium-Ion Batteries meant for Mobile Phones, Laptops, Tablets and similar devices.

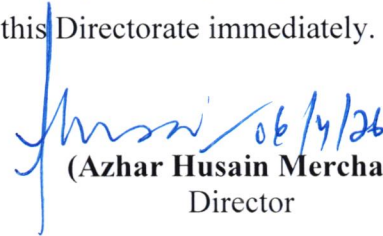


6. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

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)/ 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.