



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/Dir-04

Dated: 30-04-2026

**VALUATION RULING NO. 2075 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES OF FIRE ALARM SYSTEM PARTS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

Date of meeting with stakeholders:	Meetings with the relevant stakeholders were held on 12.01.2026 and 26.01.2026.
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**Background of the Issue:** Representations were received from importers regarding under-invoicing in imports of fire alarm systems and their parts, causing disparity in assessment at various Collectorates and resulting in loss of legitimate Government revenue. Therefore, a preliminary analysis of import data, including declared values, assessed values, and prevailing market prices, was conducted to determine the customs values of the subject goods under Section 25A of the Customs Act, 1969.

**2. Analysis to determine Customs Values:** Meetings for determination of customs values were held on the aforementioned dates, which were 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.

For determination of customs values of the subject goods, ninety (90) days' import data was retrieved and thoroughly scrutinized in light of the information received from stakeholders. Subsequently, market enquiries, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, were conducted and examined in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014.

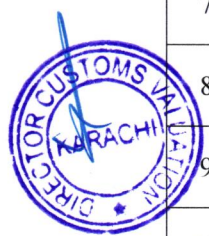
**3. Method(s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Accordingly, identical valuation method as provided under Section 25(5) was considered. However, it was found that the same could not be relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Moreover, Similar Valuation method provided under Section 25(6) was also considered. Although the available import data provided some reference, the same could not be wholly relied upon due to the absence of absolute and demonstrable evidence regarding quality, quantity, specifications, and commercial level, as required under the sequential application of valuation methods.



Moreover, Declared Values (DV) of similar goods showed consistent variations. Hence, this method was also found inapplicable. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was also conducted in accordance with the procedure laid down in Office Order No. 17/2014 dated 19.03.2014. However, the enquiry did not yield conclusive results owing to abnormal price fluctuations and variations in specifications and other related factors. Likewise, Computed value method under Section 25(8) ibid could not be invoked due to non-availability of cost of materials, and other processing from the country of export. Consequently, customs values of Fire Alarm System Parts have been determined under Section 25(9) read with Section 25(6) of the Customs Act, 1969.

**4. Customs Values of Fire Alarm System Parts:** hereinafter specified, shall be assessed to duty / taxes at the Customs values as given in the table below:-

S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Customs Values (C&F) US\$/Piece		
				Cat-A	Cat-B	Cat-C
1	Standalone Addressable Fire Alarm Control Panel with 100 Devices Capacity	8531.1000	8531.1000.1000	580.00	377.00	301.60
2	Addressable Fire Alarm Control Panel	8531.1000	8531.1000.1100	1530.00	994.50	795.60
3	02 Loop Addressable Fire Alarm Control Panel	8531.1000	8531.1000.1200	1900.00	1235.00	988.00
4	Addressable Photoelectric Smoke Detector	8531.1000	8531.1000.1300	14.00	9.10	7.28
5	Detector Base with LED	8531.9090	8531.9090.1000	11.50	7.48	5.98
6	Addressable Heat Detector	8531.1000	8531.1000.1400	13.00	8.45	6.76
7	Addressable Multi Detector	8531.1000	8531.1000.1500	16.50	10.72	8.58
8	Conventional Solar Blind Flame Detector	8531.1000	8531.1000.1600	280.00	182.00	145.60
9	Detector Base	8531.9090	8531.9090.1100	2.50	1.62	1.30
10	Addressable Double Action Pull Station	8531.1000	8531.1000.1700	23.00	14.95	11.96
11	Weatherproof Pull Station	8531.1000	8531.1000.1800	27.50	17.88	14.30
12	Weatherproof Box	8531.1000	8531.1000.1900	27.00	17.55	14.04
13	Supervised Interface Module	8531.1000	8531.1000.2000	13.00	8.45	6.76
14	Addressable Indoor Electronic Sounder with Flasher	8531.1000	8531.1000.2100	38.50	25.03	20.02
15	Addressable Outdoor Electronic Sounder with	8531.1000	8531.1000.2200	51.00	33.15	26.52



S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Customs Values (C&F) USS/Piece		
				Cat-A	Cat-B	Cat-C
	Flasher					
16	Weatherproof Back Box	8531.1000	8531.1000. 2300	10.00	6.50	5.20
17	Addressable Loop Isolator Module	8531.1000	8531.1000. 2400	24.00	15.60	12.48
18	Conventional 2 Zone Panel	8531.1000	8531.1000. 2500	129.00	83.85	67.08
19	Conventional 4 Zone Panel	8531.1000	8531.1000. 2600	158.00	102.70	82.16
20	Conventional 8 Zone Panel	8531.1000	8531.1000. 2700	220.00	143.00	114.40
21	Conventional Optical Detector	8531.1000	8531.1000. 2800	7.50	4.88	3.90
22	Conventional Base	8531.9090	8531.9090. 1200	2.50	1.62	1.30
23	Conventional Optical Multi Detector	8531.1000	8531.1000. 2900	8.00	5.20	4.16
24	Conventional Heat Detector	8531.1000	8531.1000. 3000	7.00	4.55	3.64
25	Conventional Manual Call Point	8531.1000	8531.1000. 3100	10.00	6.50	5.20
26	Conventional Sounder with Flasher	8531.1000	8531.1000. 3200	33.00	21.45	17.16
27	Addressable Sensor Base	8531.9090	8531.9090. 1300	1.90	1.23	0.99
28	Addressable Manual Call Point	8531.1000	8531.1000. 3300	35.00	22.75	18.20
29	Addressable Sounder with Flasher	8531.1000	8531.1000. 3400	16.00	10.40	8.32

**Category "A":**

Advanced, Apollo, Autocall, Bosch, Clay, Discovery, Edwards, Esser, EST, FFE Firearray Line, Fike, Fire Lite, Fire-Lite, Gamewell, Gent, Hochiki, Honeywell, Kent, Kidde, Minimax, Mircom, Morley, Morley-IAS, Nittan, Notifier, Potter, Protec, Securiton, Siemens, Silent Knight, Simplex, Soteria, System Sensor, SystemSensor, Tanda, Tyco, Vesda, XP95, Xtralis, TEPG, UTC, Zeta and/ or brands having UL, FM and LPCB certification/ listing.

**Category "B":**

Agni, Baldor, Brand, C-Tec, Carrier, Carrier Security, Cofem, Cooper, CTec, D-Link, Dahua, Eaton, FireAngel, FireClass, FireLink, FireTech, Firex, GST, Hawk, Hikvision, Hilux, Horn, HST, HST Fire, Hylux, Life Safety, Lifeco, Luminous, Nafco, Naffco, Orion, Ravel, Rona, Ronae, RXSol, Shield, Sira, Tecton, Viva and/or brands having EN certification/ listing.

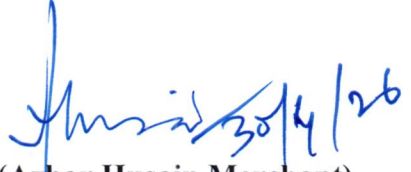
**Category "C":** All other Low end brands.

**Note:**

Complete fire alarm systems are excluded from the scope of this Valuation Ruling and shall be assessed by the concerned Collectorates under Section 25 of the Customs Act, 1969 on case-to-case basis after due examination of the contract / invoice, system configuration, components, specifications and declared value.



5. 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.
6. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.
7. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.
8. 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.