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

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C. No. Misc/02/2011-VIII(B)/IX-2026//Dir-37. Dated: 28-07-2026

VALUATION RULING NO. 2102 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 FOR THE LIGHT FITTINGS / FIXTURES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	Valuation Ruling No. 1184/2017 dated 16.06.2017 was issued for determination of customs values of light fittings/fixtures. The said Valuation Ruling was subsequently withdrawn vide this Directorate's C. No. Misc/02/2011-VIII(B)/IX/2590 dated 04.11.2019.
2.	Date of meeting with stakeholders	A meeting with the relevant stakeholders was held on 18.06.2026.

Background of the Issue: Valuation Ruling No. 1184/2017 dated 16.06.2017 was issued by this Directorate for determination of customs values of light fittings/fixtures under Section 25A of the Customs Act, 1969. Subsequently, consequent upon the issuance of CGO No. 15/2019 dated 13.09.2019 and CGO No. 17/2019 dated 19.09.2019, whereby the Units of Measurement of goods falling under various PCT Codes were revised for assessment purposes, the aforesaid Valuation Ruling was withdrawn vide this Directorate's C. No. Misc/02/2011-VIII(B)/IX/2590 dated 04.11.2019. It was observed that the subject goods are regularly imported in considerable quantities and, in the absence of an operative and properly structured Valuation Ruling, are being assessed at varied declared values. The variation in assessment practices was creating a lack of uniformity and potential risk of revenue leakage. Accordingly, an exercise was initiated by this Directorate for determination of customs values of the subject goods under Section 25A of the Customs Act, 1969.

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2. **Participation of the Stakeholders in the meeting:** 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.

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. **Analysis/Exercise done to determine Customs Values:** The Directorate examined the previous Valuation Ruling No. 1184/2017 dated 16.06.2017, withdrawal letter dated 02.11.2019, available import data, market information and assessment trends of the subject goods. It was observed that the subject goods are imported in various types, sizes, designs,

functions, specifications and weights. Their values vary considerably depending upon the material of construction, wattage, technology, dimensions, intended use, quality and net weight of the unit/piece. Market enquiries were therefore conducted to ascertain the prevailing prices of comparable goods in the local market. The information so gathered was examined with reference to the available import data, previous valuation record, assessment trends and other relevant valuation factors.

4. **Method(s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969, were examined in the order and manner applicable for determination of the customs values of the subject goods. The transaction value method under sub-section (1) of Section 25 was examined; however, the same could not be relied upon due to the absence of complete, reliable and verifiable information required under sub-section (2) of Section 25 and the non-availability of sufficient supporting documents to establish the truth and accuracy of the declared values. The transaction values of identical and similar goods under sub-sections (5) and (6) of Section 25 were also examined. However, these methods could not be solely relied upon due to substantial variations in the declared values and the availability of the subject goods in multiple types, sizes, designs, functions, specifications, technologies and weights. Market enquiries, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, were also conducted. However, the deductive value method could not be solely applied because the goods available in the local market comprised varying types, qualities, specifications and weights. The computed value method under sub-section (8) of Section 25 of the Customs Act, 1969, was also examined. In this regard, the customs values of parts and components used in light fittings/fixtures were taken into account as indicative input values. However, the computed value method could not be relied upon due to variations in the type, weight, quality and specifications of components used in different light fittings/fixtures and the non-availability of complete, credible and verifiable information regarding the exact bill of materials, fabrication and assembly costs, labour charges, manufacturing overheads, packing expenses, profit and other associated costs incurred in the country of export. Consequently, the customs values of the subject goods have been determined under sub-section (9) of Section 25 of the Customs Act, 1969, read with sub-section (7) thereof and Rule 121(2) of the Customs Rules, 2001, by applying reasonable flexibility to the deductive value method in conformity with the aims and provisions of Section 25 of the Customs Act, 1969.

5. **Customs Values for the Light Fittings/Fixtures** - *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values:

Sr. No.	Description of goods	Standard Weight of Unit / Piece (in grams)	PCT Code	Proposed PCT for WEBOC	Origin	Workback C&F US$/piece
1	Light Fittings (Stage Decoration Lights)	1000	9405.1190 9405.1990 9405.4200 9405.4990	9405.1190.1000 9405.1990.1000 9405.4200.1000 9405.4990.1000	China	8.42
				9405.1190.1100 9405.1990.1100 9405.4200.1100 9405.4990.1100	Other Origins	10.95

2	Light Fittings of Base Metal for Fluorescent Tubes without Tube & Ballast			9405.1190.1200 9405.1990.1200 9405.4200.1200 9405.4990.1200	China	4.15
				9405.1190.1300 9405.1990.1300 9405.4200.1300 9405.4990.1300	Other Origins	5.40
3	LED/SMD Light Fittings (Flood / Street / Panel / Spot/ Ceiling / Wall Lights) - Outdoor Lights			9405.1190.1400 9405.1990.1400 9405.4200.1400 9405.4990.1400	China	4.00
				9405.1190.1500 9405.1990.1500 9405.4200.1500 9405.4990.1500	Other Origins	5.20
4	Other Light Fittings (Spot / Panel / Ceiling / Wall Lights)			9405.1190.1600 9405.1990.1600 9405.4200.1600 9405.4990.1600	China	3.90
				9405.1190.1700 9405.1990.1700 9405.4200.1700 9405.4990.1700	Other Origins	5.07
5	Electric /Desk Table Lamps, bed side or floor standing lamps		9405.2100 9405.2900	9405.2100.1000 9405.2900.1000	China	3.95
				9405.2100.1100 9405.2900.1100	Other Origins	5.14

Note: *The customs values specified in the above table have been determined on the basis of a standard net weight of 1,000 grams per unit/piece. Where the actual net weight of an imported unit/piece is higher or lower than the prescribed standard weight, the customs value shall be determined proportionately on the basis of the actual net weight of the unit/piece.*

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 table. HS/PCT 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.

28/7/26

(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 Chairman, All Pakistan Customs Agents Association (APCAA), Karachi.
10) The Chairman, Karachi Custom Agents Association, Karachi.
11) The Webmaster, Federal Board of Revenue, Islamabad.
12) Guard File.

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