

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

**DETERMINATION OF CUSTOMS VALUES OF CIRCUIT BREAKERS – PCTs  
(8536.2010, 8536.2090 & 8536.9090) UNDER SECTION 25-A OF THE CUSTOMS  
ACT, 1969**

**(VALUATION RULING NO. 1889 /2024)**

No. Misc/11/2013/VII/P-II/576

Dated: 04-06-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Circuit Breakers (8536.2010, 8536.2090 & 8536.9090) are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Circuit Breakers were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1418/2019 dated 02-11-2019. The Valuation Ruling was more than four years old and the values of subject goods in the international markets were showing varying trends. Therefore, keeping in view the above facts, an exercise has been undertaken by this Directorate to re-determine the Customs values afresh in line with values prevalent in the international market.

3. **Analysis / Exercise done to determine Customs Values:** In this regard, meeting dated 11-03-2024 was held in the Directorate of Customs Valuation, Karachi. Moreover, Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25 (7) read with Section 25(9) of the Customs Act, 1969.

4. **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 qualities. 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. The assessed values in similar goods import data of Circuit Breakers for the last 90 days of various origins reflected values as per previous VR No. 1418/2019 dated 02-11-2019. However, Declared Values (DV) of similar goods had shown consistent variations. Hence, this method was also found inapplicable. Market enquiry as



envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted but could yield results to some extent because of variation in market prices. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same also could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of Circuit Breakers. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7), and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Act may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

5. **Customs values for Circuit Breaker:** Circuit Breakers hereinafter specified shall be assessed to duty / taxes on the Customs values given against them in the Table below.

S. No.	Description of Goods	H.S Code	Proposed PCT for WeBOC	Origin	Custom Values C&F in US\$/Pc		
					(6)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	Cat 'A'	Cat 'B'	Cat 'C'
1	Single Pole Breaker	8536.2010 8536.2090 8536.9090	8536.2010.1000 8536.2090.1000 8536.9090.1000	China / Srilanka / Vietnam	1.63	1.25	0.94
2			8536.2010.1100 8536.2090.1100 8536.9090.1100	Europe / USA / Japan	2.25	1.88	1.31
3			8536.2010.1200 8536.2090.1200 8536.9090.1200	Others	1.75	1.38	1.00
4	Double Pole Breaker	8536.2010 8536.2090 8536.9090	8536.2010.1300 8536.2090.1300 8536.9090.1300	China / Srilanka / Vietnam	3.41	2.41	1.69
5			8536.2010.1400 8536.2090.1400 8536.9090.1400	Europe / USA / Japan	5.14	3.64	2.55
6			8536.2010.1500 8536.2090.1500 8536.9090.1500	Others	4.13	2.90	2.03
7	Triple Pole Breaker	8536.2010 8536.2090 8536.9096	8536.2010.1600 8536.2090.1600 8536.9090.1600	China / Srilanka / Vietnam	6.08	4.26	2.99
8			8536.2010.1700 8536.2090.1700 8536.9090.1700	Europe / USA / Japan	8.94	6.27	4.38
9			8536.2010.1800 8536.2090.1800 8536.9090.1800	Others	7.51	5.20	3.71
10	Four Pole Breaker	8536.2010 8536.2090 8536.9090	8536.2010.1900 8536.2090.1900 8536.9090.1900	China / Srilanka / Vietnam	9.62	6.73	4.72
11			8536.2010.2000 8536.2090.2000 8536.9090.2000	Europe / USA / Japan	14.91	10.40	7.28
12			8536.2010.2100 8536.2090.2100 8536.9090.2100	Others	12.27	8.58	5.98



13	Above Four Pole Breaker	8536.2010 8536.2090 8536.9090	8536.2010.2200 8536.2090.2200 8536.9090.2200	China / Srilanka / Vietnam	14.05	9.84	6.89
14			8536.2010.2300 8536.2090.2300 8536.9090.2300	Europe / USA / Japan	20.68	14.12	9.88
15			8536.2010.2400 8536.2090.2400 8536.9090.2400	Others	16.50	11.54	8.09
<b>Category A:</b> Hager / Terasaki / Fuji / Delixi / Schneider / Mitsubishi / Merlin / Siemens / Crepti / Clipsal / ABB / Le Grand / Kawamura / Eaton / TEC.							
<b>Category B:</b> NEC / LEO / Crown / Hi-Tech / Toyo / MEM / Vibba / Fotile / Orange / Osaka / Havells / Fedral / Sigma / LS / Hyundai.							
<b>Category C:</b> Snons / Risen / Links / Smart / Sara / SEC / TLC / SOK / S.K / Truu+ / Ovell+ / Tuff / Sogo / Max / K On / Fresh / KH / Opal / Futina / Excellent / Impack / Speed / Skill / Lear / TJ / Eagle / Lotus / MES / Aqua / J&B / Sanva / Klass / ZB / Faster / EN / Corlen / Solo / Nishan / Chint and other low end Brands.							

6. In cases, where declared values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of sub-section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

7. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

8. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table of this Ruling. PCT Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certifications required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

10. ***This Ruling supersedes Valuation Ruling No.1418/2019 dated 02-11-2019.***

  
(Fayaz Rasool Maken)  
Director

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.

- 3) The Chief Collector of Customs, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.

**PLEASE CIRCULATE**

  
**Mehmood ul Hasan Awan**  
**General Secretary**  
**Karachi Customs Agents Association**