



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

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The Collectors of Customs, Collectorates of Customs (Appraisement – West)/ Appraisement – East / SAPT / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisement/Enforcement), Quetta/Gawadar/ Khuzdar (Appraisement / Enforcement/ AIIA), (Appraisement – East / Appraisement – 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.

**DETERMINATION OF CUSTOMS VALUES OF UNINTERRUPTIBLE POWER  
SUPPLY (UPS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1780 /2023)**

C.No.Misc/25/2013-VII/518

Dated: 23-05-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Uninterruptible Power Supply (UPS) are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Uninterruptible Power Supply (UPS) were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1322/2018 dated 31-08-2018. However, the Valuation Ruling was more than four years old and needed to be revised. Therefore, an exercise has been undertaken by this Directorate to determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 16-02-2023 and 28-02-2023 and were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings. The stakeholders contended that the prices of the said items are very low in the international markets as compared to the current Valuation Ruling and requested to rationalize the Customs Values in line with the prevalent international trends. They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

4. **Analysis / Exercise done to determine Customs Values:** Ninety (90) days' clearance data has been retrieved and the same has been scrutinized.

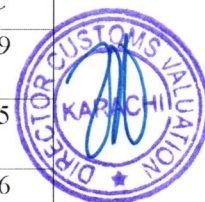
5. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to wide variation of values in import data. Moreover, the requisite information under law was not available to



arrive at correct/transaction value. Therefore, identical goods value method provided in Section 25(5) ibid was examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities and variation in declaration. Then similar goods value methods provided in Section 25(6) ibid was examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could also not be solely relied upon due to afore-stated reasons. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-section (7), read with Section 25 (9), of Section 25 of the Customs Act, 1969. Various Wholesale and Retail Markets were visited to observe the actual prices of Uninterruptible Power Supply (UPS). On the basis of available data / information collected and exercise conducted, the values of Uninterruptible Power Supply (UPS) have been determined under sub-section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969.

**6. Customs values of Uninterruptible Power Supply (UPS)-** Uninterruptible Power Supply (UPS) hereinafter specified, shall be assessed to duty/taxes at the Customs values as per the following table:

S.No	Description of Goods	H. S. Code	Proposed PCT for WeBOC	Customs Values C & F (in US\$/Pc)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Line Interactive UPS with Batteries</b>				<b>A</b>	<b>B</b>	<b>C</b>
1	Line Interactive UPS upto 500 VA with batteries	8504.4010	8504.4010.1010	45	23	19
2	Line Interactive UPS 501 to 650 VA with batteries	8504.4010	8504.4010.1020	65	34	25
3	Line Interactive UPS 651 to 850 VA with batteries	8504.4010	8504.4010.1030	165	101	76
4	Line Interactive UPS 851 VA to 1.0 KVA with batteries	8504.4010	8504.4010.1040	176	107	81
5	Line Interactive UPS 1.1 to 1.5 KVA with batteries	8504.4010	8504.4010.1050	316	184	137
6	Line Interactive UPS 1.6 to 2.0 KVA with batteries	8504.4010	8504.4010.1060	482	266	206
7	Line Interactive UPS 2.1 to 3.0 KVA with batteries	8504.4010	8504.4010.1070	678	424	304
<b>On-Line UPS with Batteries</b>						
8	On-Line UPS upto 1.0 KVA with batteries	8504.4010	8504.4010.1080	338	186	138
9	On-Line UPS 1.1 to 2.0 KVA with batteries	8504.4010	8504.4010.1090	579	312	224
10	On-Line UPS 2.1 to 3.0 KVA with batteries	8504.4010	8504.4010.2000	739	375	284





11	On-Line UPS 4.1 to 5.0 KVA with batteries	8504.4010	8504.4010.2010	1341	713	527
12	On-Line UPS 5.1 to 6.0 KVA with batteries	8504.4010	8504.4010.2020	1488	774	593
13	On-Line UPS 6.1 to 8.0 KVA with batteries	8504.4010	8504.4010.2030	1906	1013	589
14	On-Line UPS 8.1 to 10.0 KVA with batteries	8504.4010	8504.4010.2040	2241	1139	885
15	On-Line UPS 10.1 to 16.0 KVA with batteries	8504.4010	8504.4010.2050	3799	1840	1512
16	On-Line UPS 16.1 to 20.0 KVA with batteries	8504.4010	8504.4010.2060	4928	2364	1949
17	On-Line UPS 20.1 to 30.0 KVA with batteries	8504.4010	8504.4010.2070	6548	4050	3208
18	On-Line UPS 30.1 to 40.0 KVA with batteries	8504.4010	8504.4010.2080	9496	6160	4880
19	On-Line UPS 40.1 to 60.0 KVA with batteries	8504.4010	8504.4010.2090	10861	6527	5238
20	On-Line UPS 60.1 to 90.0 KVA with batteries	8504.4010	8504.4010.3000	13655	8505	6889
21	On-Line UPS 90.1 to 120.0 KVA with batteries	8504.4010	8504.4010.3010	18975	10400	8320
22	On-Line UPS 120.1 to 160.0 KVA with batteries	8504.4010	8504.4010.3020	22161	12612	10659
23	On-Line UPS 160.1 to 200.0 KVA with batteries	8504.4010	8504.4010.3030	28922	14600	11786

**Note:** If Uninterruptible Power Supply (UPS) mentioned at Serial No. 8 to 23 are imported without battery, 20% discount shall be allowed in the Customs values as determined in the above table.

**Category-A:** Schneider APC- Symmetra series, Emerson-APM & NXR series, Eaton-PM & PR series, MGE, GE-Digital Energy series

**Category-B:** APC, Emerson/Vertiv, Socomec, Eaton, Powerware, Masterguard, BPC, Tripplite, Riello, DELL, Infosec, Deuche Power, AEC, ABB, Orix, Infotech, Lega, Hyundai, Makelsan

**Category-C:** Aurora, Alberex, Saltec, PowerCom, Cyber Power, Mercury, Inform, Astronic, Enel Power, Inforise, Delta, Energen EPI, Crown Micro, Sako

7. 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.

8. **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.

9. **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.

10. 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 above 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.

11. *This Valuation Ruling supersedes the Valuation Ruling 1322/2018 dated 31-08-2018.*



(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, Appraisement (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (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.