



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE  
KARACHI  
Phone: 021-99214144  
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C. No. Misc/04/2013-VII/419

Dated: 26 -03-2025

VALUATION RULING NO. 1991/2025

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.
3. The values in valuation ruling shall be applicable to the given description and specification of goods.

Subject: DETERMINATION OF CUSTOMS VALUE OF LEAD ACID BATTERIES  
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 1111/2017 dated 22.03.2017
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 17.03.2025

3. **Background of the Issue:** The values of subject goods had not been revised since 2017. Therefore, in pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** Meeting for the determination of customs values was scheduled on 17.03.2025 that was attended by the relevant stakeholders. Their viewpoints were heard in detail in view for the determination of customs values of the subject goods under Section 25A of the Customs Act, 1969. They were requested to submit relevant import documents to substantiate their contentions. For the determination of customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized. Some references of declared values were available.

5. **Method(s) adopted to determine Customs values:** To determine the transaction value of goods, the valuation methods, provided in Section 25 of the Customs Act, 1969,



were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values did not correspond to market prices. Similarly, the data of identical and similar goods as per sections 25(5) & (6) ibid provided some references of demonstrable evidence of qualities and quantities of the same commercial level; however, it could not be solely relied upon. Meanwhile, a market inquiry as envisaged under sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various markets were visited and the actual prices of subject goods were acquired. As a result, after adjusting the amounts of profits, the C&F value was determined under Section 25(7) of the Customs Act, 1969.

6. **Customs values for Lead Acid Batteries:** In view of above, the transaction value of the following goods has been determined and hereinafter specified shall be the Customs value for assessment of duty & taxes given against them in the Table below: -

S No	Description	HS Code	Proposed HS Code	Origin	Customs Value US\$ (C&F)/ Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Lead Acid Batteries for Auto motives	8507.1010 8507.1020 8507.1090	8507.1010.1000 8507.1020.1000 8507.1090.1000	China/Vietnam/ Srilanka/Taiwan /Malaysia	2.20
2			8507.1010.1100 8507.1020.1100 8507.1090.1100	Korea/Thailand	2.40
3			8507.2000.1000	China/Vietnam/ Srilanka/Taiwan /Malaysia	2.10
4			8507.2000.1100	Korea/Thailand	2.40
5	Lead Acid VRLA Batteries for Solar Bank (Up to 2 Volts)	8507.2000	8507.2000.1200	China/Vietnam/ Srilanka/Taiwan /Malaysia	2.10
6			8507.2000.1300	Korea/Thailand	2.40
7			8507.2000.1400	China/Vietnam/ Srilanka/Taiwan /Malaysia	4.00
8	Lead Acid OPZ Batteries		8507.2000.1500	Korea/Thailand	4.45
9			8507.2000.1600	China/Vietnam/ Srilanka/Taiwan /Malaysia	1.90
10			8507.2000.1700	Korea/Thailand	2.10



7. 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.

8. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

9. The VR shall be applicable for the description and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

10. The Collectorates of customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

(Dr. Tahir Qureshi)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (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, Sambrail (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.