



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



No. Misc/28/2016-VII/Dir-28.

Dated: 24-06-2026

VALUATION RULING NO. 2096 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUE OF SUBMERSIBLE MOTORS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1869/2024 dated 02.04.2024.
2.	Date of meeting with stakeholders	The meetings with relevant stakeholders were conducted on 20.05.2026 & 11.06.2026.

Background: Earlier, the Customs values of Submersible Motors were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1869/2024 dated 02.04.2024. The Directorate received a representation from M/s. Komax Private Limited for revision of existing values of Submersible Motors. Accordingly, the Directorate initiated an exercise for re-determination of customs values of the subject goods covered under the aforesaid valuation ruling. Meeting notices were issued to all relevant stakeholders to address their grievances.

2. **Analysis / Exercise done 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.

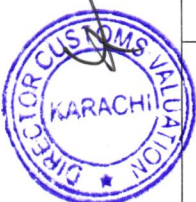
3. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 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 and Similar Valuation method as provided under Section 25(5) and 25(6) were 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, 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. Consequently, customs values of Submersible Motors have been determined under Section 25(7) of the Customs Act, 1969.

4. **Customs values for Submersible Motors** hereinafter specified shall be assessed to duty / taxes at the following Customs values.

S.No	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/KW/KG (Whichever is higher)	
					US\$/KW	US\$/KG
1	2	3	4	5	6	7
1	Submersible Motors (Stainless Steel)(Water Cooled) (up to 4 KW)	8501.5210	8501.5210.1000	China	38.00	4.00
			8501.5210.1100	Europe	77.00	8.10
			8501.5210.1200	Other Origins	49.00	4.20
2	Submersible Motors (Stainless Steel)(Water Cooled) (Above 4 KW and up to 11 KW)	8501.5210	8501.5210.1300	China	35.00	5.00
			8501.5210.1400	Europe	72.00	10.20
			8501.5210.1500	Other Origins	43.00	5.20
3	Submersible Motors (Stainless Steel)(Water Cooled) (Above 11 KW and up to 15 KW)	8501.5210	8501.5210.1600	China	32.00	5.20
			8501.5210.1700	Europe	62.00	10.40
			8501.5210.1800	Other Origins	35.00	5.30
4	Submersible Motors (Stainless Steel)(Water Cooled) (Above 15 KW and up to 37 KW)	8501.5210	8501.5210.1900	China	28.00	5.40
			8501.5210.2000	Europe	50.00	11.00
			8501.5210.2100	Other Origins	30.00	5.50
5	Submersible Motors (Stainless Steel)(Water Cooled) (Above 37 KW and up to 65 KW)	8501.5210	8501.5210.2200	China	19.00	5.70
			8501.5210.2300	Europe	34.00	11.20
			8501.5210.2400	Other Origins	20.00	5.80
6	Submersible Motors (Stainless Steel)(Water Cooled) (Above 65 KW)	8501.5210	8501.5210.2500	China	11.00	6.10
			8501.5210.2600	Europe	20.00	12.20
			8501.5210.2700	Other Origins	12.00	6.20
7	Submersible Motors (Stainless Steel)(Oil Cooled) (up to 4 KW)	8501.5210	8501.5210.2800	China	32.00	3.25
			8501.5210.2900	Europe	66.00	7.00
			8501.5210.3000	Other Origins	44.00	3.80
8	Submersible Motors (Stainless Steel)(Oil Cooled) (Above 4 KW and up to 11 KW)	8501.5210	8501.5210.3100	China	28.00	4.00
			8501.5210.3200	Europe	58.00	8.50
			8501.5210.3300	Other Origins	38.00	4.80
9	Submersible Motors (Stainless Steel)(Oil Cooled) (Above 11 KW and up to 15 KW)	8501.5210	8501.5210.3400	China	23.00	4.00
			8501.5210.3500	Europe	53.00	9.00
			8501.5210.3600	Other Origins	29.00	4.80



S.No	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/KW/KG (Whichever is higher)	
					US\$/KW	US\$/KG
10	Submersible Motors (Stainless Steel)(Oil Cooled) (Above 15 KW and up to 37 KW)	8501.5210	8501.5210.3700	China	19.00	4.30
			8501.5210.3800	Europe	36.00	9.70
			8501.5210.3900	Other Origins	21.00	5.00
11	Submersible Motors (Stainless Steel)(Oil Cooled) (Above 37 KW and up to 65 KW)	8501.5210	8501.5210.4000	China	13.00	4.50
			8501.5210.4100	Europe	26.00	10.00
			8501.5210.4200	Other Origins	14.00	5.50
12	Submersible Motors (Stainless Steel)(Oil Cooled) (Above 65 KW)	8501.5210	8501.5210.4300	China	7.00	5.00
			8501.5210.4400	Europe	14.00	11.00
			8501.5210.4500	Other Origins	8.00	6.00
13	Submersible Motors (Cast Iron)(Water Cooled) (up to 4 KW)	8501.5290	8501.5290.1000	China	32.00	3.50
			8501.5290.1100	Europe	58.00	5.30
			8501.5290.1200	Other Origins	45.00	4.50
14	Submersible Motors (Cast Iron)(Water Cooled) (Above 4 KW and up to 11 KW)	8501.5290	8501.5290.1300	China	30.00	4.00
			8501.5290.1400	Europe	52.00	5.70
			8501.5290.1500	Other Origins	38.00	5.00
15	Submersible Motors (Cast Iron)(Water Cooled) (Above 11 KW and up to 15 KW)	8501.5290	8501.5290.1600	China	26.00	4.00
			8501.5290.1700	Europe	42.00	5.70
			8501.5290.1800	Other Origins	30.00	5.00
16	Submersible Motors (Cast Iron)(Water Cooled) (Above 15 KW and up to 37 KW)	8501.5290	8501.5290.1900	China	20.00	4.20
			8501.5290.2000	Europe	38.00	6.20
			8501.5290.2100	Other Origins	24.00	5.20
17	Submersible Motors (Cast Iron)(Water Cooled) (Above 37 KW and up to 65 KW)	8501.5290	8501.5290.2200	China	14.00	4.20
			8501.5290.2300	Europe	28.00	6.50
			8501.5290.2400	Other Origins	18.00	5.40
18	Submersible Motors (Cast Iron)(Water Cooled) (Above 65 KW)	8501.5290	8501.5290.2500	China	9.00	4.30
			8501.5290.2600	Europe	18.00	7.30
			8501.5290.2700	Other Origins	12.00	5.50
19	Submersible Motors (Cast Iron)(Oil Cooled) (up to 4 KW)	8501.5290	8501.5290.2800	China	26.00	3.25
			8501.5290.2900	Europe	51.00	5.50
			8501.5290.3000	Other Origins	39.00	4.00



S.No	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/KW/KG (Whichever is higher)	
					US\$/KW	US\$/KG
20	Submersible Motors (Cast Iron)(Oil Cooled) (Above 4 KW and up to 11 KW)	8501.5290	8501.5290.3100	China	22.00	4.00
			8501.5290.3200	Europe	44.00	6.00
			8501.5290.3300	Other Origins	34.00	5.00
21	Submersible Motors (Cast Iron)(Oil Cooled) (Above 11 KW and up to 15 KW)	8501.5290	8501.5290.3400	China	18.00	4.00
			8501.5290.3500	Europe	36.00	6.00
			8501.5290.3600	Other Origins	25.00	5.00
22	Submersible Motors (Cast Iron)(Oil Cooled) (Above 15 KW and up to 37 KW)	8501.5290	8501.5290.3700	China	16.00	4.20
			8501.5290.3800	Europe	28.00	6.20
			8501.5290.3900	Other Origins	21.00	5.30
23	Submersible Motors (Cast Iron)(Oil Cooled) (Above 37 KW and up to 65 KW)	8501.5290	8501.5290.4000	China	12.00	4.40
			8501.5290.4100	Europe	20.00	6.50
			8501.5290.4200	Other Origins	13.00	5.40
24	Submersible Motors (Cast Iron)(Oil Cooled) (Above 65 KW)	8501.5290	8501.5290.4300	China	6.00	4.50
			8501.5290.4400	Europe	12.00	6.70
			8501.5290.4500	Other Origins	7.00	5.50

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.


 24/6/26
 (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

/ (Appraisal/ 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, Director Generals of Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 5) All Collectors / Directors of respective Collectorates and Directorates.
- 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 Webmaster, Federal Board of Revenue, Islamabad.
- 10) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
- 11) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 12) Guard File.

