GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
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No. Misc/10/2013-VII/Div-60 Dated: 22.10.2026

Valuation Ruling No. 2120/ 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Directorate General of Customs Valuation, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUE OF CAPACITORS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes Valuation Ruling No. 734/2015 dated 20.05.2015
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 21.09.2026

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3. **Background**: The Customs values of Capacitors were previously determined vide Valuation Ruling No. 734/2015 dated 20.05.2015. Since the VR was 11 years old and the values of subject goods had undergone changed in the local and international market, it warranted re-determination. In order to ensure uniformity in valuation and safeguard government revenue, the Directorate initiated proceedings for re-determination of the customs values of the subject goods under Section 25A of the Customs Act, 1969. Accordingly, notices were issued to the importers and other concerned stakeholders, inviting them to participate in the valuation proceedings and submit relevant documentary evidence, including import documents, invoices, and other information considered necessary for determination of the customs values.

4. **Stakeholders' participation in determination of Customs values**: Meeting was conducted on 21.09.2026 to deliberate in detail upon the issues relating to the valuation of the subject goods. During the meeting, the participants were requested to submit documents, in support of their contentions, including sales tax invoices and verified export documents from the country of importation. However, only a few documents were submitted by some stakeholders which provided limited references.

5. **Analysis / Exercise done to determine Customs Values**: The viewpoints of all relevant stakeholders were carefully analyzed, and a detailed examination of import data for the preceding ninety (90) days was conducted. Accordingly, the 90 days import data, along with the supporting import documents was comprehensively evaluated to determine prevailing price trends. Furthermore, market survey was conducted in accordance with the prescribed procedure laid down in Office Order No. 17/2014 dated 19.03.2014. The findings

of the said survey revealed that the prices of subject items had variations in the local & international markets.

6. **Method (s) adopted to determine Customs values:** Considering the foregoing, the valuation methods prescribed under Section 25 of the Customs Act, 1969, were examined and applied in their prescribed sequence for determination of the customs value of the subject goods. The transaction value method envisaged under sub-section (1) of Section 25 could not be adopted, as adequate and verifiable information relating to the adjustments contemplated under Section 25(2) was not available for arriving at an accurate transaction value. Thereafter, the identical goods method provided under sub-section (5) of Section 25 was evaluated which offered some references. Furthermore, the similar goods method stipulated under sub-section (6) of Section 25 was likewise considered, the available import data provided an adequate reference for determining values. Consequently, after exhausting the preceding valuation methods in sequential order, the customs values of the subject goods have been determined under sub-sections (6) of Section 25 of the Customs Act, 1969, by taking into account the most appropriate and reliable information available on record.

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Customs values for Capacitors hereinafter specified shall be assessed to duty / taxes at the following Customs values:

S. No	Description	PCT Heading	Proposed PCT Heading	Origin	C&F (US$/ KG)
1	Start Capacitor / Electrolytic Capacitors (For pump/water motors etc.)	8532.1000 8532.2200 8532.2500 8532.2900 8532.3090	8532.1000.1000 8532.2200.1000 8532.2500.1000 8532.2900.1000 8532.3090.1000	China	2.92
2	Start Capacitor / Electrolytic Capacitors (For Fridge/Freezer's compressors etc)				4.41
3	Running Capacitors (Outer Plastic Casing) (For Fan, Grinder, Washing Machines, Water Coolers etc.)				7.50
4	Capacitors in Outer metal casing -Tubular Capacitors -Power Factor High Voltage -Power Factor Low Voltage -AC Capacitors (For Industrial use etc.)				7.83

8. In case, 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 such higher values in terms of sub-section (l) of Section 25 of the Customs Act, 1969, and the same may be referred to this Directorate General.

9. 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.

10. The Collectorates of Customs shall ensure the implementation of this Valuation Ruling and in case of any anomaly, the same may be brought into the notice of this Directorate immediately.

(Tahir Abbas)
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 / Policy), F.B.R., Islamabad.
2) The Director General, Directorate General 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 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 Association, 2nd Floor, Burhani Terrace, Bohri Road, Off Eduljee Dinshaw Road, Opp. Custom House, Karachi
10) The Webmaster, Federal Board of Revenue, Islamabad.
11) Guard File.