GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
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No. Misc/22/2009-VIIIA/Dir-74 Dated: 19 -11-2026

Valuation Ruling No. 2131 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 AUTOMOTIVE VEHICLE AND MOTORCYCLE BULBS AND COMPONENTS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

DIRECTOR CUSTOMS VALUATION KARACHI

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 865/2016 dated 06.06.2016, along with values determined vide Order-In-Revision No. 272/2016 dated 15.12.2016 and S. No. 4 of Valuation Ruling No. 1427/2019 dated 19.11.2019.
2.	Date of meeting with stakeholders	The meetings with relevant stakeholders were conducted on 15.09.2026 and 04.11.2026.

3. Background: The Customs Values of Automotive Vehicle and Motorcycle Bulbs were previously determined vide Valuation Ruling No. 865/2016 dated 06.06.2016, along with values determined vide Order-In-Revision No. 272/2016 dated 15.12.2016. The Valuation Ruling was almost ten years old and that the prevailing values of the subject goods had undergone substantial changes in both the local and international markets, it warranted re-determination. In order to ensure uniformity in valuation, and safeguard the legitimate revenue of the Government, the Directorate initiated proceedings for 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 to furnish relevant documentary evidence and information, including import documents, commercial invoices, payment documents, and any other material considered necessary for the determination of the customs values of the subject goods.

4. Stakeholders' participation in determination of Customs values: Meetings were held on 15.09.2026 and 04.11.2026 to deliberate in detail upon the issues pertaining to

the valuation of the subject goods. During the course of the meeting, the participants were requested to furnish documentary evidence in support of their respective contentions, including sales tax invoices and duly verified export documents from the country of purchase. However, despite being given a chance to support their claims, the stakeholders made only a written representation and did not provide the sales tax invoices.

5. **Analysis / Exercise done to determine Customs Values**: The viewpoints of all relevant stakeholders were carefully considered and analyzed. In this regard, a detailed examination of the import data for the preceding ninety (90) days was undertaken. The said import data, along with the relevant supporting import documents, was comprehensively scrutinized to ascertain the prevailing import price trends of the subject goods. Furthermore, market surveys were conducted in accordance with the prescribed procedure laid down in Office Order No. 17/2014 dated 19.03.2014. The findings of the market survey revealed that the prevailing prices of the subject goods in the local market were higher than the values reflected in the available import data, thereby indicating a significant variation between the declared import values and prevailing market prices.

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. Although the available import data offered certain indicative references, such data was not considered sufficient for exclusive reliance because complete and verifiable particulars regarding quality, specifications, quantities, commercial level, brand, and other comparable characteristics were not available. The similar goods method stipulated under sub-section (6) of Section 25 was likewise considered; however, the available references did not provide an adequate basis for determination of value exclusively under this method. The deductive value method under sub-section (7) was also explored through market surveys. However, since the subject goods are automotive bulbs sold in a wide range of quantities, qualities, and pack sizes, and comparable local market prices could not be reliably matched to the imported goods, this method could not be applied exclusively. Likewise, the computed value method under sub-section (8) was considered but could not be resorted to due to the absence of authenticated and verifiable information concerning production costs, processing/conversion expenses, and other associated manufacturing costs in the countries

of exportation. Consequently, after exhausting the preceding valuation methods in sequential order, the customs values of the subject goods have been determined under sub-section (9) of Section 25 of the Customs Act, 1969, by taking into account the most appropriate and reliable information available on record.

7. Customs values for Automotive Vehicle and Motorcycle Bulb and Components hereinafter specified shall be assessed to duty / taxes at the following Customs values: -

Table-A

S. No.	Description	Grams	PCT	Proposed PCT for WeBOC	Customs Value (C&F) in US$/Pc				
					China	Malaysia / Indonesia / Thailand / Korea	Japan	Europe	Others
1	Head Light Bulbs (Halogen)	07-12	8539.2110	8539.2110.1000	0.081	0.096	0.130	0.139	0.096
		13-18			0.117	0.138	0.187	0.201	0.138
		19-25			0.176	0.208	0.282	0.303	0.208
2	Head Light Bulbs (Incandescent)	9-15		8539.2110.1100	0.042	0.050	0.067	0.072	0.050
		16-25			0.081	0.096	0.130	0.139	0.096
3	Miniature Bulbs (Halogen)	Upto 6		8539.2110.1200	0.027	0.032	0.043	0.046	0.032
4	Miniature Bulbs (Incandescent)	5-8		8539.2110.1300	0.017	0.020	0.027	0.029	0.020
5	LED Bulbs	Upto 7		8539.2110.1400	0.058	0.068	0.093	0.100	0.068
		08-15			0.191	0.225	0.306	0.329	0.225
		16-25			0.336	0.397	0.538	0.578	0.397
		26-50			0.491	0.579	0.786	0.845	0.579
		51-70			0.725	0.856	1.160	1.247	0.856
6	HID Bulbs	30-45		8539.2110.1500	0.621	0.733	0.994	1.068	0.733
		46-60			0.873	1.030	1.397	1.502	1.030
7	Wedge Bulbs	Upto 2		8539.2110.1600	0.005	0.006	0.008	0.009	0.006
		Above 2-4			0.010	0.012	0.016	0.017	0.012
		Above 4-8			0.023	0.027	0.037	0.040	0.027
8	Festoon Bulbs	Upto 3		8539.2110.1700	0.007	0.008	0.011	0.012	0.008

Table-B

S. No.	Description	PCT	Proposed PCT for WeBOC	Customs Value (C&F) in US$				
				China	Malaysia / Indonesia / Thailand / Korea	Japan	Europe	Others
1.	Base cap for Auto Bulbs	8539.9020	8539.9020.1000	1.710 / Kg	2.018 / Kg	2.736 / Kg	2.941 / Kg	2.018 / Kg
2.	Auto Glass filament / Auto Bulb without base cap	8539.2910	8539.2910.1000	0.008 / Pc	0.009 / Pc	0.013 / Pc	0.014 / Pc	0.009 / Pc

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 Collectorate 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.