



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

Phone: 021-99214144



No. Misc/54/2011-III/ 115

Dated: 24 -11-2025

VALUATION RULING NO. 2024 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

1.	Valuation Ruling	This Valuation Ruling supersedes earlier Valuation Ruling No. 1822/2023 dated 27.10.2023.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 19.11.2025.

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

Background of the valuation issue: The Customs values of Latex Rubber Threads were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1822/2023 dated 27-11-2023. However, representations were received from different stakeholders to re-determine the values afresh in line with the prevailing international prices. Therefore, an exercise has been undertaken by this Directorate to determine the fresh Customs Value under Section 25A of the Customs Act, 1969.

2. **Stakeholders' participation in determination of Customs values.** Meetings were convened on 19.11.2025 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 have shown downwards trend 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.

3. **Analysis / Exercise done to determine Customs Values:** The viewpoints of all relevant stakeholders were thoroughly examined during the course of proceedings, ensuring that each party's concerns and recommendations were duly considered. In order to ensure objectivity and accuracy, a comprehensive analysis was undertaken, which incorporated multiple dimensions of evaluation. Furthermore, prevailing international price trends were also analyzed. In addition, the value addition arising from the processing and manufacturing stages of the goods was assessed to determine the impact of such processing on the final customs value. This holistic approach ensured that the valuation exercise was based on a balanced consideration of empirical data, market intelligence, and stakeholder input, in accordance with the provisions of Section 25 of the Customs Act, 1969.

4. **Method (s) adopted to determine Customs values:** Valuation methods provided in Section 25 of the Act, were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25(2) were not available to arrive at the correct transaction value. Identical goods value method provided in Sub-Sections (5) ibid was examined and considered for applicability to determine Customs value of subject goods. The data provided some reference, however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. in line with sequential methods. The goods identical/similar value method as provided under Section (5) and (6) of Section 25 of the Customs Act, were examined in instant case. Keeping all the factors in view and after carefully analyzing all the available information from different sources, the Customs values of subject items were determined under sub-section (6) of Section 25 of the Customs Act, 1969.

5. **Customs values of Latex Rubber Threads** - Latex Rubber Threads hereinafter specified, shall be assessed to duty/taxes at the Customs values as per the following table:

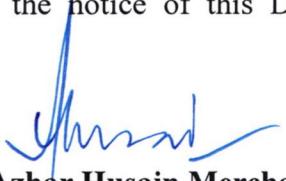
S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F US\$ per Kg)	
1	Latex Rubber Threads (30-44 Counts)	4007.0010 4007.0090	4007.0010.1000 4007.0090.1000	China	2.69	
			4007.0010.1100 4007.0090.1100	Malaysia / Thailand	2.85	
2	Latex Rubber Threads (45-55 Counts)		4007.0010.1200 4007.0090.1200	China	2.75	
			4007.0010.1300 4007.0090.1300	Malaysia / Thailand	2.90	
3	Latex Rubber Threads (56-63 Counts)	4007.0010 4007.0090	4007.0010.1400 4007.0090.1400	China	2.93	
			4007.0010.1500 4007.0090.1500	Malaysia / Thailand	3.10	
4	Latex Rubber Threads (64-90 Counts)		4007.0010.1600 4007.0090.1600	China	3.53	
			4007.0010.1700 4007.0090.1700	Malaysia / Thailand	3.66	

6. 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. Furthermore, if the 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 Collectories 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.



(Azhar Husain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectories / 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, 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), F.B.R., Islamabad.
- 2) The Director General, Directorate 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.