



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



C. No. Misc/25/2016-IX/ 1160

Dated: 03-12-2025

VALUATION RULING NO. 2030/2025

1. This ruling supersedes Valuation Ruling No. 2020/2025 dated 08-08-2025.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
3. 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.
4. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

Subject: DETERMINATION OF CUSTOMS VALUE OF MEDICAL ITEMS / EQUIPMENT UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	Redetermination/revision of values of selected items of earlier Valuation Ruling No. 2020/2025 dated 08-08-2025.
2.	Date of meetings with stakeholders	The meeting with the relevant stakeholders were called on 25.11.2025.

3. **Background of the Issue:** Earlier, the Customs values of Medical Items / Equipment: Medical Items / Equipment were determined under Section 25A of the Customs 1969, vide Valuation Ruling No. 2020/2025 dated 08-08-2025. This Valuation Ruling was challenged under Section 25D before Director General, Customs Valuation, Karachi who passed Order in Revision No. 52/2025 dated 08-10-2025 whose para-No. 09 states / orders as under:

"In view of the foregoing and keeping the observations at para (a), (b) and (c) above in view, the impugned valuation Ruling No.2020/2025 is rescinded to the extent of the customs values determined for the goods listed at S.No. 13, 15, 16, 20, 21, 25, 33, 34 and 35. The respondent Directorate is directed to conduct a fresh valuation exercise in terms of Section 25A of the Customs Act, 1969 by recourse to the valuation methodology prescribed in the Section25 of the Act,. This exercise shall be carried out while taking into consideration the observation recorded in paragraph 6 (a), (b), and (c) of this Order, and a new valuation ruling shall be issued accordingly preferably within 04 (four) weeks' time period after affording hearing opportunity to all stakeholders.

4. **Analysis to determine Customs Values:** Accordingly, meeting notices were issued to all relevant stakeholders, and the meeting was convened on 25-11-2025 to re-evaluate the customs values of the subject goods. However, the meeting was attended by the sole

petitioner in the abovementioned Order-in-Revision only. In addition to the values of items rescinded by the Director General, Customs Valuation, Karachi vide Order in Revision No. 52/2025 dated 08-10-2025, the petitioner (importer) submitted an additional list of 02 items requesting revision of Customs values for those items since 90 days' time period had passed since the issuance of the Valuation Ruling No. 2020.2025 dated 08.08.2025. During the proceedings, the stakeholder (importer) submitted relevant documents along with their proposed values which were taken on record.

5. 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. Therefore, identical and similar values methods provided under Section 25(5) & 25(6) of the Customs Act, 1969 respectively were considered for determination of the values. However, these valuation methods could not be applied as the data showed limited imports of identical and similar goods. Market inquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted but could only yield results to some extent because of variations in market prices. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same also could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export were not available for manufacturing of Medical Items / Equipment. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(6), and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Customs Act, 1969 may be inclusive of those laid down in sub-sections (1), (5), (6), and (7) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

6. Customs values of Medical Items / Equipment: Medical Items / Equipment hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table: -

Sr. No.	Description of Goods	HS Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$
1	2	3	4	5	6
1	Alcohol Swab/Pad	3005.9090	3005.9090.1000	China	3.51/Kg
2	Heparin Cap	9018.9090	9018.9090.1100		0.023/pc
3	Nebulizer Mask / Oxygen Mask	9020.0020	9020.0020.1000		0.27/pc
4	Nasal Oxygen Cannula / Tube	9018.3990	9018.3990.1700		0.10/pc
		9018.9090	9018.9090.1200		

5	3-way Stopcock without Tube	9018.3990	9018.3990.2100		0.15/pc
		9018.9090	9018.9090.1600		
6	3-way Stopcock with Tube (10 cm)	9018.3990	9018.3990.2200		0.16/pc
		9018.9090	9018.9090.1700		
7	Spinal Needle	9018.3990	9018.3990.2300		0.19/pc
		9018.9090	9018.9090.1800		
8	Aneroid Sphygmomanometer	9018.9050	9018.9050.1000		3.26/pc
9	Disposable Skin Stapler (Surgical)	9018.9090	9018.9090.1900		1.35/pc
10	ECG Electrodes	9018.9090	9018.9090.2000		0.020/pc
11	3ball Spirometer	9018.2090	9018.2090.1000		0.78/pc

Note: Above values are not applicable on international brands like, Omron, Rossmax, Certeza, Beurer, Citizen, Accu cheek, Certeza, Accusure, and B Braun etc. even of manufactured in China.

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. The values determined in this VR shall be treated as minimum benchmark values and do not bar the Collectorate from applying from the higher transaction values of identical or similar goods available in 90 days for the assessment of goods.

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

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

11. 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.



(Azhar Husain Merchant)
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, 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, 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.