



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE  
KARACHI



No. Misc/10/2024-I/1161

Dated: 03.12.2025

**VALUATION RULING NO. 2031 /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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

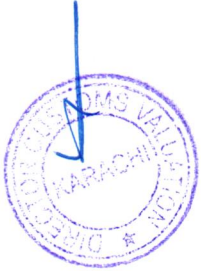
Subject: **DETERMINATION OF CUSTOMS VALUE FOR MEAT AND BONE MEAL UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1924/2024 dated 03.12.2024.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 02.11.2025.

**Background:** The Customs values of Meat and Bone Meal were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1924/2024 dated 03.12.2024. Being aggrieved, stakeholders approached to this Directorate General of Customs Valuation, Karachi with the contention that existing valuation rulings are more than 1 years old and should be revised in the light of current international market values. Accordingly, the Directorate initiated exercise for redetermination of values of the items covered under the aforementioned valuation and publication rulings. The hearing notices to relevant stakeholders were issued.

2. **Stakeholders' participation in determination of Customs values:** A meeting was conducted to discuss issues related to the valuation of the subject goods. The stakeholders emphasized that the existing valuation ruling, being over one year old, does not reflect prevailing international trade prices. They further asserted that the declared values are fair and consistent with actual transaction prices.


3. **Analysis / Exercise done to determine Customs Values:** The view points of the stakeholders were carefully analyzed, and a detailed examination of import data for the preceding 90 days' was undertaken, in conjunction with a review of the documentary evidence submitted by importers. This comprehensive assessment facilitated the development of a supplier-wise database, incorporating transaction values along with detailed specifications of goods imported into Pakistan. The database provided credible insights into prevailing pricing patterns and product variations, enabling a clear understanding of market dynamics. The relevant data, was duly shared with the concerned stakeholders for their review and comments. This step was undertaken to ensure transparency in the valuation process and to provide all parties with an opportunity to examine the basis upon which the proposed customs values were being considered. Furthermore, prices published in international bulletins were scrutinized to



corroborate market trends and assist in the determination of fair and equitable customs values in accordance with the provisions of the Customs Act, 1969.

4. **Method(s) adopted to determine Customs values:** Valuation methods prescribed under Section 25 of the Customs Act, 1969, were applied sequentially in accordance with legal provisions. Initially, the transaction value method under sub-section (1) was considered; however, it was found inapplicable due to differences of values with significant variations in the declared values by different importers, which did not reflect the international prices. Furthermore, the requisite documentary evidence, as required under sub-section (2), was either incomplete or inconsistent, rendering this method unreliable. Subsequently, the methods based on identical and similar goods, as provided under sub-sections (5) & (6) was examined. Although certain import data of goods, it could not be solely relied upon due to differences in quality and inadequate supporting documentation. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was conducted; however, it does not yield conclusive results due to abnormal fluctuations in prices arising from variations in specifications and other related factors. Computed value method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods, because the manufacturing cost of originating countries are not available. The international price publication has also been consulted. Finally, credible online sources and international publication prices were gathered, analyzed, and utilized. Based on this comprehensive evaluation, the customs values of the subject goods have been determined under sub-section (9) read with sub-section (6) of Section 25 of the Customs Act, 1969. This methodology ensures that the determination of customs values is fair, transparent, and fully compliance with the law, while reflecting prevailing international market trends and consistent valuation principles.

5. **Customs values for Meat and Bone Meal** *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\$/Kg
1	Meat & Bone Meal (Feed Grade)	2309.9000	2309.9000.1000	Brazil / Paraguay / Argentina	0.355
2	Meat & Bone Meal (Feed Grade)	2309.9000	2309.9000.1100	Other Origin	0.370

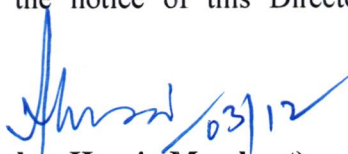
6. In cases, where transactional values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

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



8. 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.

9. 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.

  
(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 & WBOC 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.