



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

C.No. Misc/03/2011-IX/ **1047**

Dated: **16**-01-2026

(VALUATION RULING NO. **2037 /2026)**

1. This ruling supersedes Valuation Ruling No.864/2016 dated 03-06-2016.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

DETERMINATION OF CUSTOMS VALUES OF VACUUM FLASKS/ WATER BOTTLES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 864/2016 dated 03-06-2016.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 31-12-2025.

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Vacuum Flasks / Water Bottles are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Vacuum Flasks were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.864/2016 dated 03-06-2016. The existing valuation ruling is more than eight (9) years old and the Customs values determined therein are not reflective of prevailing international market prices. Therefore, an exercise has been undertaken by this Directorate to determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meeting with relevant stakeholders was convened on 31-12-2025, during which issues pertaining to the valuation of the subject goods were deliberated upon in detail.

4. **Analysis / Exercise done to determine Customs Values:** The viewpoints of all stakeholders were examined in detail for the purpose of determining customs values under Section 25A of the Customs Act, 1969. They were accordingly requested to submit relevant import documents in support of their respective positions. For the determination of customs values, the available import data was retrieved and thoroughly scrutinized.

5. **Method (s) adopted to determine Customs values:** 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 wide variation

in values / prices from same origins for same type of items casting doubts on their authenticity. 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 Vacuum Flasks / Water. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7) of the Customs Act, 1969.

6. **Customs values of Vacuum Flasks:** Vacuum Flasks / Water bottle shall be assessed to duty / taxes at the Customs values as per following Tables:

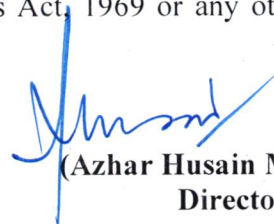
S. No.	Description of Goods	Specification	PCT Heading	Proposed PCT Code for WeBOC	Origin	Customs Value (C&F) (USD /Kg)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Vacuum Flasks with removable / replaceable refill	Outer casing of coated GP Sheet with inside refill of glass.	9617.0010	9617.0010.1000	China	3.25
				9617.0010.1100	Japan	3.95
				9617.0010.1200	All other origins	3.50
2		Outer casing of stainless steel with inside refill of glass.		9617.0010.1300	China	4.55
				9617.0010.1400	All other origins	5.05
3		Outer casing of stainless steel with inside refill of stainless steel.		9617.0010.1500	China	5.70
				9617.0010.1600	Japan/USA	7.40
				9617.0010.1700	All origins except China, Japan & USA	6.40
4		Outer casing of plastic with inside refill of glass.		9617.0010.1800	China	2.75
				9617.0010.1900	All other origins	3.05
5	Vacuum Bottle / Vacuum Cup / Tumbler / Mug etc.		9617.0020	9617.0020.1000	China	2.65
				9617.0020.1100	All other origins	3.00

7. In cases, where declared values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of sub-section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table of this Ruling. PCT Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certifications required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.


(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.