

C. No. Misc/04/2014-II/122

Dated: 18-02-2026

VALUATION RULING NO. 2046/2026

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Customs Valuation.

Subject: **DETERMINATION OF CUSTOMS VALUE OF AEROSOL SPRAY PAINTS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling:	This Ruling supersedes earlier Valuation Ruling No. 1614/2022 dated 24.03.2022.
2.	Date of meeting with stakeholders:	The meeting with the relevant stakeholders was held on 23.07.2025.

Background of the Issue: Representations from the importers were received for determination of customs values in accordance with prevailing international price trends of the subject goods. Therefore, a preliminary analysis of import data, declared values, assessed values and market prices was undertaken for determination of customs values of the subject goods under Section 25A of the Customs Act, 1969.

2. Analysis to determine Customs Values: Meeting for determination of customs values was held on the aforementioned date, which was attended by the relevant stakeholders. The viewpoints of the participants were heard in detail and the stakeholders were requested to submit documentary evidence to substantiate their contentions.

For determination of customs values of the subject goods, ninety (90) days' import data was retrieved and thoroughly scrutinized in light of the information received from stakeholders. Subsequently, market enquiries, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, were conducted and examined in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014.

3. 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 goods value method provided in Section 25(5) and 25(6) were also examined for applicability to determine Customs values of subject goods. However, it was found that the same could not be relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Moreover, Declared Values (DV) of similar goods showed consistent variations. Hence, this method was also found inapplicable. Thereafter, market enquiry as envisaged under Sub section (7) of Section 25 of the Customs Act, 1969 was conducted and examined in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014. Finally, the Customs values of the subject goods have been determined under Section 25(7) of the Customs Act, 1969.

4. **Customs Values for Aerosol Spray Paints - hereinafter specified** shall be assessed to duty / taxes at following Customs Values:

Sr. No.	Item Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values C&F (USD/Kg)
1	Aerosol Spray Paints	3208.2090	3208.2090.1000	China	1.62
2			3208.2090.1100	Thailand	2.65
3			3208.2090.1200	Other Origins	2.91

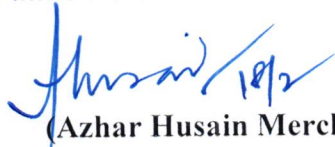
Note: The Customs values specified in the above table have been determined after accounting for the aspect of weight of essential packing. Accordingly, the assessment officer(s) shall include the weight of essential packing, in the assessable weight.

5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. 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.

6. In case of 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 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 (Headquarters-South/ Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot)/ Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ 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.