



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



C. No. Misc/03/2011-VII/246

Dated: 01-04-2026

VALUATION RULING NO. 2059 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 COPPER FILTER DRYERS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling:	This Ruling supersedes earlier Valuation Ruling No. 1255/2018 dated 02.02.2018.
2.	Date of meeting with stakeholders:	The meeting with the relevant stakeholders was held on 05.03.2026.

Background of the Issue: Representation from the importer M/s Crescent Corporation was received for re-determination of customs values of Copper Filter Dryers as current Valuation Ruling of Subject item is more than seven years old and international prices of copper has increased significantly in the last seven years. 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.

3. Method(s) adopted to determine Customs values: Valuation methods specified in Section 25 of the Customs Act, 1969, are duly considered 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) was examined for applicability to determine Customs values of subject goods. However, it was found that the same could not be solely relied upon due to absence of demonstrable evidences of quantities and qualities. Information available was, hence found incomplete. Subsequently, similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs values of subject goods. The import data of Copper Filter Dryer of all origins for the last 90 days was examined. However, Declared Values (DV) of similar goods showed some variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also



conducted but could not yield results because of variations in market prices. Hence, this method was also found inapplicable. 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 Copper Filter Dryer. 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), (7) and (8) 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.

4. Customs values of Copper Filter Dryer: hereinafter specified, shall be assessed to duty / taxes at the Customs values mentioned against them in the Table below:-

S/No.	Description of Goods	H.S.Code	Proposed PCT for WeBOC	Origin	Customs Value USD/PC (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
Copper Filter Dryer used with CFS/ Non CFS Refrigerant gases (Excluding for use of auto air conditioners)					
1	Three Holes 12 Grams Silica Gel (One side one hole, other side two holes)	8421.3910 8421.3920	8421.3910.1000 8421.3920.1000	China	0.66
2			8421.3910.1100 8421.3920.1100	Other Origins	0.72
3	Three Holes 15 Grams Silica Gel (One side one hole, other side two holes)		8421.3910.1200 8421.3920.1200	China	0.80
4			8421.3910.1300 8421.3920.1300	Other Origins	0.86
5	Two Holes 15 Grams Silica Gel (Each side one hole)		8421.3910.1400 8421.3920.1400	China	0.48
6			8421.3910.1500 8421.3920.1500	Other Origins	0.54
7	Two Holes 20 Grams Silica Gel (Each side one hole)		8421.3910.1600 8421.3920.1600	China	0.56
8			8421.3910.1700 8421.3920.1700	Other Origins	0.62
9	Four Holes Upto 25 grams Silica Gel		8421.3910.1800 8421.3920.1800	China	0.70
10			8421.3910.1900 8421.3920.1900	Other Origins	0.76

5. 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)/ 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.