



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



No. Misc/31/2013-I /251

Dated: 03-04-2026

VALUATION RULING NO. 2060 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES FOR MILK PREPARATION FOR INFANT USE UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

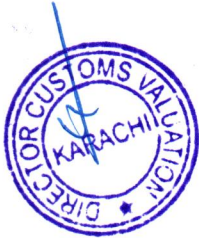
1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 1771/2023 dated 18.04.2023.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was held on 08.01.2026.

Background of the Issue: The customs values for Milk Preparation for Infant were previously determined and notified through Valuation Ruling No. 1771/2023 dated 18.04.2023. However, since the existing ruling is now over three years old, the Directorate deemed it necessary to initiate a fresh exercise for the redetermination of customs values for the items covered under the said valuation. In this regard, a meeting notice was issued to all relevant stakeholders, and extensive discussions and consultations were subsequently carried out to ensure their input and concerns were taken into account during the new valuation process.

2. **Stakeholders' participation in determination of Customs values:** During the meeting, stakeholders contended that presently the international prices of subject goods are increased, therefore, the customs values shall be redetermined in accordance with international and transaction values. In support of their contentions, the stakeholders submitted relevant documents for consideration by the Directorate.

3. **Analysis/Exercise done to determine Customs Values:** The viewpoints of the stakeholders were thoroughly analyzed, and a detailed examination of import data for the last ninety days i.e. Jan to March, 2026 as well as documents provided by the stakeholders were conducted in conjunction with a review of the documentary evidence submitted by the stakeholders. This comprehensive evaluation facilitated the development of a supplier-wise database incorporating the transaction values of goods imported into Pakistan, thereby ensuring a more objective and transparent basis for valuation.

4. **Method (s) adopted to determine Customs values:** Valuation methods provided in Section 25 of the Act, were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25(2) were not available to arrive at the correct

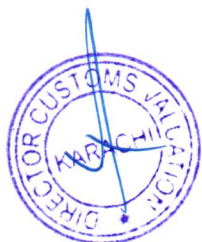


transaction value. Identical goods value method provided in sub-sections (5), *ibid*, was examined and considered for applicability to determine Customs value of subject goods. The data provided some reference, however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. in line with the sequential methods. The similar goods value method as provided under Section (6) of Section 25 of the Customs Act, was examined in the instant case. Keeping all the factors in view and after carefully analyzing all the available information from different sources, the Customs values of subject items are determined under subsection (6) of Section 25 of the Customs Act, 1969. This comprehensive evaluation ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

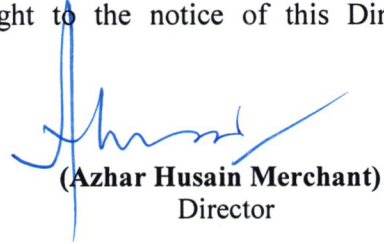
5. **Customs Values for Milk Preparation for Infant, *hereinafter specified***, shall be assessed to duty / taxes at following Customs Values:

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Milk Preparation for Infant Use - Infant Formula - Follow Up Formula - Grown Up Formula (Tin Packing)	1901.1000	1901.1000.1000	Europe, Australia, New Zealand	9.00
			1901.1000.1100	Far East	8.00
			1901.1000.1200	KSA	7.00
			1901.1000.1300	All Other Origins	8.00
2	Milk Preparation for Infant Use - Infant Formula - Follow Up Formula - Grown Up Formula (Soft Packing)	1901.1000	1901.1000.1400	Belarus / KSA	4.70
			1901.1000.1500	All Other Origins	5.50
3	Milk Preparation for Infant Use (Lactose Free Formula)	1901.1000	1901.1000.1600	Europe, Australia, New Zealand	11.00
			1901.1000.1700	Far East	9.00
			1901.1000.1800	KSA	8.25
			1901.1000.1900	All Other Origins	9.00
4	Milk Preparation for Infant Use (Premature Formula)	1901.1000	1901.1000.2000	Europe, Australia, New Zealand	9.50
			1901.1000.2100	Far East	8.50
			1901.1000.2200	KSA	8.00
			1901.1000.2300	All Other Origins	8.50

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 (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.