



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
Phone: 021-99214144

C. No. Misc/05/2017-V//*Dis-10*.

Dated: *19* .05.2026

VALUATION RULING NO. *2081* / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 ARTIFICIAL IMITATION JEWELRY UNDER SECTION 25 A OF THE CUSTOMS ACT, 1969.**

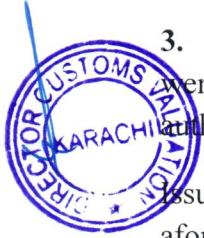
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|----|------------------------------------|--|
| 1. | Valuation Ruling | This ruling supersedes Valuation Ruling No. 1871/2024 dated 04.01.2024. |
| 2. | Date of meetings with stakeholders | The meeting with relevant stakeholders was conducted on 05.05.2026 and 11.05.2026. |

2. **Background of the Issue:** Earlier, the Customs values of Artificial Imitation Jewelry were determined vide Valuation Ruling No. 1871/2024 dated 04.01.2024. The Valuation ruling was more than two (2) years old. As per analysis of Import Data and change in the international market trends, the Directorate initiated the exercise for redetermination of values under Section 25 of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs value:** Meetings were convened on 05.05.2026 and 11.05.2026 that were attended by the representative authorized by various importers and stakeholders.

Issues pertaining to the valuation of subject goods were deliberated upon in detail in the aforementioned meetings. The submissions and documents provided during the meeting were duly considered in the valuation exercise.

4. **Analysis to determine Customs Values:** Representative of Importers of Artificial Imitation Jewelry requested rationalization of customs values, contending that the subject item is prone to damages, defects and trends. The viewpoints expressed by stakeholders during consultations were carefully analyzed. In this regard, import data during the period from July 2025 to February, 2026 was thoroughly examined, along with the documents submitted by importers. In view of these findings, the customs values were determined in accordance with section 25 of the customs act, 1969.



5. **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. Further, the declared values did not correspond to the market prices. The values of identical and similar goods, as per sub-sections (5) & (6) of Section 25, could not be solely relied upon due to the absence of conclusive evidence regarding the quality, quantity, and commercial comparability of the goods, and for the same reason of not corresponding to the current market prices. A market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014. Various markets were visited, and the actual prices of subject goods were acquired and by adjusting the amounts of profits. Finally, market survey, so gathered have been utilized and analyzed for determination of custom values of the subject goods under Section 25(7) of the Customs Act, 1969. This comprehensive evaluation ensures that the determination of customs values is Fair, transparent, and fully compliant with the law.

6. **Customs values for Artificial Imitation Jewelry hereinafter specified** shall be assessed to duty / taxes on the Customs values given against them in the Table below: -

| Sr. No. | Description of Goods | PCT | Proposed PCT for WeBOC | Origin | Customs Values (C&F) US\$/Kg |
|----------------|--|------------------------|------------------------|--------------|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1. | Electroplated Jewelry white/ yellow, without stones/ beads | 7117.1900 7117.9000 | 7117.1900.1000 | China | 4.08 |
| | | | 7117.9000.1000 | Other Origin | 5.56 |
| 7117.1900.1100 | China | | 4.32 | | |
| 7117.9000.1100 | | | | Other Origin | 6.54 |
| 2. | Electroplated Jewelry white/ yellow, with stones/ beads | | 7117.1900.1200 | | |
| | | | 7117.9000.1200 | Other Origin | 6.54 |
| 3. | Fancy Electroplated Jewelry white/ yellow, with crystal stones/beads | 7117.1900.1300 | Other Origin | | |
| | | 7117.9000.1300 | China | 13.31 | |
| | | 7117.1900.1400 | | | Other Origin |
| | | 7117.9000.1400 | China | 13.31 | |
| 7117.1900.1500 | Other Origin | 30.12 | | | |
| 7117.9000.1500 | | | Other Origin | 30.12 | |

Note: The values specified above shall not be applicable on branded or designer jewelry. The same will be assessed under Section 25 of the Customs Act, 1969.

7. 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.

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

9. The VR shall be applicable for the description and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

10. The Collectorates of customs shall ensure the implementation of VR 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.