

C. No. Misc/06/2016/2026(B)-II/ /Dir-12.

Dated: 22 -05-2026

VALUATION RULING NO. 2083 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 CALCIUM CARBIDE UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 1824/2023 dated 10.11.2023.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 14.05.2026.

Background of the Issue: The Customs values of Calcium Carbide were earlier determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1824/2023 dated 10.11.2023. The Valuation Ruling has remained in field for considerable time and required review in view of prevailing international market prices, import trends, declared values and current valuation evidence. Several representations were also received from different stakeholders regarding re-determination of Customs values of Calcium Carbide, wherein they requested that the Customs values of the subject goods may be reviewed in line with prevailing international prices, current import trends and market conditions. Calcium Carbide is an industrial chemical generally used in the manufacturing of acetylene gas and other industrial applications. Therefore, in order to align the Customs values of the subject goods with current international and import market trends, an exercise was initiated by this Directorate for fresh determination of Customs values under Section 25A of the Customs Act, 1969.

2. Analysis/Exercise done to determine Customs Values: A meeting for determination of Customs values of Calcium Carbide was held on 14.05.2026, which was attended by the relevant stakeholders. The viewpoints of the participants were heard in detail and they were requested to submit relevant documents in support of their contentions. Several representations received from the stakeholders were also examined. The stakeholders requested re-determination of Customs values of Calcium Carbide in view of prevailing international prices, current import trends and market conditions.

For the purpose of valuation, import data of Calcium Carbide was retrieved and examined. The data was scrutinized with reference to declared values, assessed values, origin, quantity, description and relevant time period. The available record reflected variation in declared values with respect to different time periods; however, relevant comparable import data was available and the same was considered for determination of Customs values. After considering the available import data, stakeholders' submissions and other relevant information, the Customs values of Calcium Carbide have been determined accordingly.

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 the subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was examined; however, the same could not be solely relied upon due to absence of complete and verifiable information as required under sub-section (2) of Section 25 of the Customs Act, 1969 and variation in declared values. Therefore, the identical goods value method provided under Section 25(5) of the Customs Act, 1969 was examined for applicability. However, the same could not be exclusively relied upon due to variation in declared values with respect to different time periods and other relevant factors. Thereafter, the similar goods value method provided under Section 25(6) of the Customs Act, 1969 was examined. Relevant comparable import data of Calcium Carbide was available and the same was scrutinized with reference to declared values, assessed values, origin, quantity, description and relevant time period. The available comparable data provided a reasonable basis for determination of Customs values of the subject goods. Accordingly, after considering the available comparable import data, stakeholders' submissions and other relevant information, the Customs values of Calcium Carbide have been determined under Section 25(6) of the Customs Act, 1969.

4. **Customs Values for Calcium Carbide - hereinafter specified** shall be assessed to duty / taxes at following Customs Values:


Sr. No.	Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values C&F (US\$/Kg)
1	Calcium Carbide	2849.1000	2849.1000.1000	China	0.70
2			2849.1000.1100	Other Origins	0.74

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

(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 Chairman, All Pakistan Customs Agents Association (APCAA), Karachi.
- 10) The Chairman, Karachi Custom Agents Association, Karachi.
- 11) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 12) The Webmaster, Federal Board of Revenue, Islamabad.
- 13) Guard File.

