



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

C.No. Misc/01/2021-VII/ Dir-13.

Dated: 22 -05-2026

VALUATION RULING NO. 2084 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 OF REVERSE OSMOSIS (RO) MEMBRANE AND ULTRA FILTRATION (UF) MODULES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 1652/2022 dated 23.05.2022
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 23.04.2026

Background of the Issue: Previously, the customs values of Reverse Osmosis (RO) Membrane and Ultra Filtration (UF) Modules were determined under Valuation Ruling No. 1652/2022 dated 23.05.2022. However, the said valuation ruling is now almost four years old, and international market prices of the subject goods have changed during this period. Therefore, a preliminary analysis of import data, including declared values, assessed values, and prevailing market prices, was conducted to re-determine the 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.

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. Accordingly, Identical valuation method and Similar Valuation method as provided under Section 25(5) and 25(6) were considered. 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. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was also conducted in accordance with the procedure laid down in Office Order No. 17/2014 dated 19.03.2014.



Consequently, customs values of Reverse Osmosis (RO) Membrane and Ultra Filtration (UF) Modules have been determined under Section 25(7) of the Customs Act, 1969.

4. **Customs values of Reverse Osmosis (RO) Membrane and Ultra Filtration (UF) Modules:** hereinafter specified, shall be assessed to duty / taxes at the Customs values as given in the table below:-

S. No.	Description of goods	PCT CODE	Proposed PCT for WEOC	Origin	Customs Values C&F USS Per Piece
(1)	(2)	(3)	(4)	(5)	(6)
1	RO Membrane Tap Water (2"x10")	8421.2100	8421.2100.1000	USA/ Europe	40
				China/ Far East	32
2	RO Membrane Tap Water (2"x20")	8421.2100	8421.2100.1100	USA/ Europe	45
				China/ Far East	36
3	RO Membrane Tap Water (4"x40")	8421.2100	8421.2100.1200	USA/ Europe	200
				China/ Far East	160
4	RO Membrane Brackish Water (4"x40")	8421.2100	8421.2100.1300	USA/ Europe	220
				China/ Far East	190
5	RO Membrane Sea Water (4"x40")	8421.2100	8421.2100.1400	USA/ Europe	300
				China/ Far East	245
6	RO Membrane Tap Water (8"x40")	8421.2100	8421.2100.1500	USA/ Europe	450
				China/ Far East	350
7	RO Membrane Brackish Water (8"x40")	8421.2100	8421.2100.1600	USA/ Europe	460
				China/ Far East	380
8	RO Membrane Sea Water (8"x40")	8421.2100	8421.2100.1700	USA/ Europe	570
				China/ Far East	490
9	Ultra Filtration (UF) Module (45")	8421.2100	8421.2100.1800	All Origins	900
10	Ultra Filtration (UF) Module (55")	8421.2100	8421.2100.1900	All Origins	1100
11	Ultra Filtration (UF) Module (65")	8421.2100	8421.2100.2000	All Origins	1350
12	Ultra Filtration (UF) Module (75")	8421.2100	8421.2100.2100	All Origins	1550
13	Ultra Filtration (UF) Module (80")	8421.2100	8421.2100.2200	All Origins	2340

Note 1: The values given in Column 6 of the table above are for the following well known international brands: Dupont, Hydranaustic, Toray, GE, LG Engy, EZMembranes, FilmTec, KochUSA, Trisp, Kristal, Osmonics, Canature, FlexTech, Kamatsu/Kusatsu, Applied Membranes, etc.

Note 2: Following Brands: Vontron, Keensen, Hynamo, Frotech, Morui, Huisidun shall be assessed under section 25 of the Customs Act, 1969 by the Collectorates, but in no case such assessments shall be less than USD **8.00/KG**.

Note 3: Other Low-end Brands shall be assessed under section 25 of the Customs Act, 1969 by the Collectorates, but in no case such assessments shall be less than USD **4.30/KG**.



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 Hussain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (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 & WBOC 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) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
- 10) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 11) The Webmaster, Federal Board of Revenue, Islamabad.
- 12) Guard File.