



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



C. No. Misc/17/2013/VII/ *Dir-21*

Dated: *15* -06-2026

VALUATION RULING NO. *2090* / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

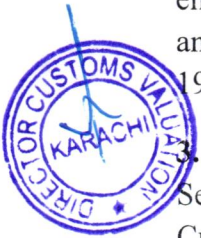
Subject: **DETERMINATION OF CUSTOMS VALUE OF VALVES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Dates of meetings with stakeholders:	Meetings with the relevant stakeholders were held on 22.04.2026 and 10.06.2026.
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Background of the Issue: Currently, there was no Valuation Ruling of Valves in field and certain higher invoices of valves recovered by collectorates were received by this office. Therefore, a preliminary analysis of import data, including declared values, assessed values, and prevailing market prices, was conducted to determine the customs values of the subject goods under Section 25A of the Customs Act, 1969.

2. Analysis to determine Customs Values: 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. Subsequently, market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was conducted and examined in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014.

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 and similar valuation methods as provided under Section 25(5) and 25(6) respectively were also 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. Thereafter, market enquiry as envisaged under Sub section (7) of Section 25 of the Customs Act, 1969 was conducted and examined in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014. As a result, after adjusting the amounts of profits, the C & F value of subject goods were determined under Section 25(7) of the Customs Act 1969.



4. **Customs values of Valves:** hereinafter specified, shall be assessed to duty / taxes at the Customs values as given in the table below:-

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) USD/KG
(1)	(2)	(3)	(4)	(5)	(6)
1	Valves (Brass) and Parts thereof	8481.1000 8481.2000 8481.4000	8481.1000.1000	China	16.00
			8481.2000.1000		
			8481.4000.1000	Other Origins	22.00
			8481.1000.2000		
2	Valves (Stainless Steel) and Parts thereof	8481.1000 8481.2000 8481.4000	8481.2000.2000		
			8481.4000.2000		
			8481.1000.3000	China	9.25
			8481.2000.3000		
3	Valves (Cast Iron/ Carbon Steel) and Parts thereof	8481.1000 8481.2000 8481.4000	8481.4000.3000	Other Origins	13.00
			8481.1000.4000		
			8481.2000.4000		
			8481.4000.4000	China	5.00
			8481.1000.5000		
			8481.2000.5000	Other Origins	7.00
			8481.4000.5000		
			8481.1000.6000		
			8481.2000.6000	China	
			8481.4000.6000		
				Other Origins	

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)/ 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) 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.

