GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR CUSTOM HOUSE
KARACHI
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No.Misc/05/2026- III/Dir-32 Dated: 01-07-2026

VALUATION RULING NO. 2100 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 FOR RUBBER STOPPER UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

Background: The Directorate General of Customs Valuation, Karachi, has observed that the subject items were assessed at lower values. In order to ensure consistency and safeguard government revenue, the Directorate has decided to determine the customs values of the subject goods. Accordingly, an exercise has been initiated for determination of customs values of subject items under Section 25A of the Customs Act, 1969. Meeting notices have been issued to all relevant stakeholders inviting their participation and submission of documentary evidence to facilitate a fair and transparent determination of customs values of the subject goods. The meeting was scheduled on 18.05.2026.

2. **Stakeholders' participation in determination of Customs Values**: During the meeting, the importer contended that their declared transaction values are genuine and consistent with recent import trends and do not indicate any element of under invoicing. They further requested that the Directorate also conduct a market survey. In support of their claim, they submitted relevant documents i.e. retail sales invoices, contract etc. The local manufacturers has contended that rubber stoppers were imported on lower declared value and they taken the initiative to save the precious foreign exchange and also meet the local demand, therefore, the Directorate determine the fair customs values to save government exchequer.

3. **Analysis for the Determination of Customs Values:** Keeping in view the documents submitted by the importer, the import data of the preceding ninety (90) days, along with information obtained from local price sources, was thoroughly scrutinized. The provided documents has been examined and analyzed. This examination was taken into consideration to ensure an appropriate comparison of values and to maintain uniformity in assessment while determining the customs values of the subject goods.

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

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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 1969 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 Rubber Stopper** *hereinafter specified* shall be assessed to duty/taxes at the following Customs values:-

S. No.	**Description of goods**	**PCT**	**Proposed PCT for WeBOC**	**Origin**	**Customs Values (C&F) US$ per Kg**
(1)	**(2)**	**(4)**	**(5)**	**(6)**	**(7)**
1	Rubber Stopper (for injectable)	4016.9990	4016.9990.1000	All Origins	14.63

6. 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. Furthermore, if the consignment 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.

01/7/26

(Azhar Husain Merchant)
Director

<u>Copy for necessary action and implementation:</u>

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gawadar / 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, Director Generals of Customs Valuation, Custom House, Karachi.
3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
5) All Collectors / Directors of respective Collectorates and Directorates.
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.

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