



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



No. Misc/09/2010-II/Dir-44

Dated: 23 -09-2026

VALUATION RULING NO. 2107/2026

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Directorate General of Customs Valuation, Karachi

Subject: **DETERMINATION OF CUSTOMS VALUES FOR SODIUM SULPHATE ANHYDROUS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 891/2016 dated 27.07.2016 read with Order in Revision No. 266/2016 dated 21.11.2016.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was held on 18.09.2026.

Background of the Issue: The customs values of Sodium Sulphate Anhydrous

were previously determined vide Valuation Ruling No. 891/2016 dated 27.07.2016. Subsequently, M/s. Colgate Palmolive (Pvt.) Ltd. filed a review petition under Section 25D of the Customs Act, 1969, whereupon the competent authority revised the customs value in respect of goods of Chinese origin vide its Order in Revision No. 266/2016 dated 21.11.2016. Since the determined customs values had become more than ten years old, it was considered necessary to review and re-determine the same in the light of prevailing international prices, current import trends, and other relevant factors. Accordingly, the Directorate initiated a fresh exercise for determination of the customs values of the subject goods covered under the aforesaid Valuation Ruling and Order-in-Revision. Meeting notices were issued to all relevant stakeholders to afford them an opportunity to present their viewpoints and submit relevant documentary evidence in support of their claims.

2. **Stakeholders' participation in determination of Customs values:** During the meeting, the stakeholders/importers contended that the prevailing international prices of the subject goods were higher than the values determined under the existing Valuation Ruling, OIR and that the declared transaction values were fair and reflective of the prevailing international market trends. They, therefore, requested that the customs values of the subject goods shall be re-determined on the basis of import data for the preceding ninety days, along with the current international price trends. Accordingly, the stakeholders were advised to furnish relevant supporting documents, including invoices, contracts, price lists, and other verifiable documentary evidence, for examination and consideration during the instant customs values determination exercise.

3. **Analysis/Exercise done to determine Customs Values:** The viewpoints and submissions made by the stakeholders during the course of the meeting were thoroughly examined. A detailed analysis of the import data for the preceding ninety days was also carried out in order to ascertain the prevailing transaction values and import trends of the subject goods. The international price trends referred to by the stakeholders were examined from the available sources and were taken into consideration along with the import data and other relevant information. It was further observed that the subject goods are primarily industrial in nature and are generally imported for use as raw materials for various manufacturing processes. Therefore, the valuation analysis was undertaken by giving due consideration to the nature and end-use of the goods, prevailing international market prices, country of origin, available import data, and other relevant factors so as to determine fair and reasonable customs values of the subject goods.

4. **Method(s) adopted to determine Customs values:** Forgoing in view, the 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 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, specification, quantities of commercial/industrial level etc. in line with the sequential methods. The similar goods value method, as provided under Section 25(6) of the Customs Act, 1969, was also examined; however, the available references were insufficient to measure up to the standard as sole reliance. Market enquiry conducted under Section 25(7) of the Customs Act, 1969 revealed that the goods, being industrial in nature, were not readily available in the local market. The computed value method under Section 25(8) has also examined; however, it could not be applied due to non-availability of verifiable data regarding conversion cost and allied manufacturing expenses in the country of export. Accordingly, the customs values of subject goods have been determined under Sub-section (9) read with Sub-section (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 Sodium Sulphate Anhydrous, hereinafter specified,** shall be assessed to duty / taxes at following Customs Values:

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Sodium Sulphate Anhydrous	2833.1100	2833.1100.1000	China	0.117
2			2833.1100.1100	Other Origins	0.125

6. 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, and the same may be referred to this Directorate General.

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

8. 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.

9. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly the same may be brought into the notice of this Directorate immediately.


(Tahir Abbas)
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/Policy), F.B.R., Islamabad.
2. The Director General, Directorate General of 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 WEBOC database system.
7. The Convener (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
8. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Rawalpindi, Hyderabad,
9. Quetta & Peshawar.
10. The President, All Pakistan Customs Agents Association, Karachi.
11. The Karachi Customs Agents Group, Bohri Road, Karachi.
12. The Webmaster, Federal Board of Revenue, Islamabad.
13. Guard File.