GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI
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C. No. Misc/25/2016-IX/Dir-61 Dated: 22-10-2026

VALUATION RULING NO. 2121 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 OF ARMS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Valuation Ruling Supersedes the Customs Values of Serial Number Sr. No. 62 of Annexure-A and Sr. No. 73 of Annexure-C to Valuation Ruling No. 1778/2023 dated 17.05.2023 and Sr. No. 133 of Addendum dated 23.09.2024 to Valuation Ruling No. 1778/2023 dated 17.05.2023
2.	Date of meeting with stakeholders	Meeting with the relevant stakeholders was held on 01.10.2026.

Background of the Issue: Valuation Ruling No. 1778/2023 dated 17.05.2023 was issued by this Directorate for determination of customs values of Arms & Ammunition under Section 25A of the Customs Act, 1969. Subsequently, an Addendum dated 23.09.2024 was issued whereby certain additional items were added in the said Valuation Ruling. Representations were received from various stakeholders requesting re-determination of customs values of certain existing serial numbers of Valuation Ruling No. 1778/2023 dated 17.05.2023 and Addendum dated 23.09.2024. It is further noted that proceedings under Section 25D of the Customs Act, 1969, were initiated before the Director General, Directorate General of Customs Valuation, Karachi with regard to issues arising out of amendments made in Valuation Ruling No. 1778/2023 dated 17.05.2023. Subsequently, Order In Revision No 14/2026 dated 25.05.2026 was issued wherein it was directed to initiate an exercise for issuance of a fresh Valuation Ruling in respect of Arms and Ammunition. Accordingly, the present exercise was undertaken for determination / re-determination of customs values of Arms and Ammunition.

2. **Participation of the Stakeholders in the meeting:** A meeting with the relevant stakeholders was held on 01.10.2026. The representatives of stakeholders attended the meeting and submitted their viewpoint regarding re-determination of customs values of certain existing serial numbers. The stakeholders were heard at length and were advised to submit relevant supporting documents in support of their contentions.

3. **Analysis/Exercise done to determine Customs Values:** The submissions made by the stakeholders, available import data, previous valuation record, market information and other relevant material were examined. Market inquiries were conducted by this Directorate to ascertain the prevailing prices of the subject goods. The said market inquiries, report, supporting documents, available import data and other relevant material were examined and taken into consideration for determination of customs values under Section 25(7) of the Customs Act, 1969.

4. **Method(s) adopted to determine Customs values:** The valuation methods provided under Section 25 of the Customs Act, 1969, were duly considered in sequential order. The transaction value method under Section 25(1) was found inapplicable due to the absence of

the requisite information under Section 25(2). The identical goods value method under Section 25(5) and similar goods value method under Section 25(6) were also examined; however, the same could not be applied due to variations in brand, model, specification, declared values and other relevant transactional factors. Therefore, market inquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted and examined. Accordingly, customs values of the subject goods have been determined under Section 25(7) of the Customs Act, 1969.

5. Customs Values for Arms - of descriptions and specifications mentioned in the table below, *hereinafter specified*, shall be assessed to duty / taxes at the following Customs Values:

S. No.	Description of Goods	Reference of Valuation Ruling No. 1778/2023 dated 17.05.2023 and Addendum dated 23.09.2024	PCT Code	Proposed PCT Code for WeBOC	Origin	Customs Value C&F (US$/Pc)
1	Pistol Norinco CF98 Caliber 9mm	Sr. No. 62 of Annexure-A to Valuation Ruling No. 1778/2023 dated 17.05.2023	9302.0092	9302.0092.7100	All origins	140
2	Pistol CF98 Caliber 9mm	Sr. No. 133 of Addendum dated 23.09.2024 to Valuation Ruling No. 1778/2023 dated 17.05.2023	9302.0092	9302.0092.4120	All origins	134
3	Rifle Norinco CQ-A5 caliber. (.223 Rem)	Sr. No. 73 of Annexure-C to Valuation Ruling No. 1778/2023 dated 17.05.2023	9303.3020	9303.3020.8300	All origins	205

Notes:

i. *The customs values determined vide this Valuation Ruling shall supersede the customs values of the corresponding serial numbers of Valuation Ruling No. 1778/2023 dated 17.05.2023 and Addendum dated 23.09.2024 to the extent of the items specifically mentioned in the table above.*

ii. *All other customs values, descriptions, serial numbers, terms and conditions of Valuation Ruling No. 1778/2023 dated 17.05.2023 and Addendum dated 23.09.2024 shall remain unchanged, except to the extent specifically determined through this Valuation Ruling.*

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.

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/PCT Codes are mentioned for illustrative purposes.

9. 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.

(Tahir Abbas)
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 (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 General 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 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 Webmaster, Federal Board of Revenue, Islamabad.
12) Guard File.

DIRECTOR CUSTOMS VALUATION KARACHI