GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
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C. No.Misc/09/2015-V/Dir-63 Dated: 27.10.2026

Valuation Ruling No.2123 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUE OF ARTIFICIAL FLOWER AND OTHER ARTIFICIAL DECORATIVES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes Valuation Ruling No. 1478/2020 dated 22.10.2020.
2.	Date of meeting with stakeholders	The meetings with relevant stakeholders were scheduled on 09.09.2026, 25.09.2026, and 09.10.2026.

3. **Background**: Since, the existing Valuation Ruling was 6 years old and the value of subject goods had changed in the local and international market, therefore, it warranted re-determination. Furthermore, there was a wide variation of goods that also needed to be valued separately. In order to ensure uniformity in valuation and safeguard government revenue, the Directorate initiated proceedings for determination of the customs values of the subject goods under Section 25A of the Customs Act, 1969. Accordingly, notices were issued to the importers and other concerned stakeholders, inviting them to participate in the valuation proceedings and submit relevant documentary evidence, including import documents, invoices, and other information considered necessary for determination of the customs values.

4. **Stakeholders' participation in determination of Customs values**: Meetings were scheduled on 09.09.2026, 25.09.2026, and 09.10.2026 to deliberate in detail upon the issues relating to the valuation of the subject goods. However, despite offering the opportunity of participation in the valuation process three times, none of the importers / stakeholders appeared in the meetings and no documents were provided by them.

5. **Analysis / Exercise done to determine Customs Values**: A detailed examination of import data for the preceding ninety (90) days was conducted. Accordingly, the 90 days import data, along with the supporting import documents was comprehensively evaluated to determine prevailing price trends. Furthermore, market surveys were conducted in accordance with the prescribed procedure laid down in Office Order No. 17/2014 dated

19.03.2014. The findings of the said survey revealed that the prices of subject items are higher in the local markets.

6. **Method (s) adopted to determine Customs values:** Considering the foregoing, the valuation methods prescribed under Section 25 of the Customs Act, 1969, were examined and applied in their prescribed sequence for determination of the customs value of the subject goods. The transaction value method envisaged under sub-section (1) of Section 25 could not be adopted, as adequate and verifiable information relating to the adjustments contemplated under Section 25(2) was not available for arriving at an accurate transaction value. Thereafter, the identical goods method provided under sub-section (5) of the Section 25 was evaluated. Although the available import data offered certain indicative references, such data was not considered sufficient for reliance because complete and verifiable particulars regarding quality, specifications, quantities, commercial level, and other comparable characteristics were not available. The similar goods method stipulated under sub-section (6) of Section 25 was likewise considered; however, the available references did not provide an adequate basis for determination of value under this method. The deductive value method under sub-section (7) was also explored through market surveys. However, since the subject goods are sold in a wide range of qualities, and prices, and comparable local market prices could not be reliably matched to the imported goods in all cases, this method could not be applied exclusively. Likewise, the computed value method under sub-section (8) was considered but could not be resorted to, due to the absence of authenticated and verifiable information concerning production costs, processing/conversion expenses, and other associated manufacturing costs in the country of exportation. Consequently, after exhausting the preceding valuation methods in sequential order, the customs values of the subject goods have been determined under sub-section (9), read with sub-section (7), of Section 25 of the Customs Act, 1969, by taking into account the most appropriate and reliable information available on record.

DIRECTOR CUSTOMS VALUATION KARACHI

7. **Customs values for Artificial Flowers and Other Artificial Decoratives** hereinafter specified shall be assessed to duty / taxes at the following Customs values:

S. No.	Description	PCT Heading	Proposed WeBOC PCT	Origin	C&F (US$/KG)
1	Artificial Flower (with or without Pot)	6702.1000 6702.9000	6702.1000.1000 6702.9000.1000	China	7.5
2	Artificial Flower Materials (stems, leaves, etc.)		6702.1000.1100 6702.9000.1100		5.9
3	Artificial Plant/ Tree (with or without Pot)		6702.1000.1200 6702.9000.1200		6.5
4	Artificial Fruit/ Vegetable		6702.1000.1300 6702.9000.1300		7.5

8. 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 such higher values in terms of sub-section (l) of Section 25 of the Customs Act, 1969 and the same may be referred to this Directorate General.

9. 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.

10. The Collectorates of Customs shall ensure the implementation of this 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 (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 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 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 Karachi Customs Agents Group, Bohri Road, Karachi.
10) The Webmaster, Federal Board of Revenue, Islamabad.
11) Guard File.