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

C.No.Misc/20/2017-18/IX/Dir-67 Dated: 05-11-2026

(VALUATION RULING NO.2126 /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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

DETERMINATION OF CUSTOMS VALUES OF SPRAY DISPENSING COMPONENTS (SPRAY HEADS OR TRIGGER SPRAYERS, AEROSOL VALVES, LOTION PUMPS AND PERFUME PUMPS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 2043/2026 dated 11.02.2026.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 27-10-2026.

2. **Background of the valuation issue:** Earlier the customs values of Spray Dispensing Components (Spray Heads or Trigger Sprayers, Aerosol Valves, Lotion Pumps and Perfume Pumps) were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.2043/2026 Dated 11.02.2026. The said Valuation Ruling was challenged before the Director General under section 25D of the Customs Act, 1969. The Director General vide Order in Review No. 09/2026 dated 28-04-2026 rescinded the Valuation Ruling No.2043/2026 dated 11-02-2026. 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. **Analysis / Exercise done to determine Customs Values**: The viewpoints of all stakeholders were examined in detail for the purpose of determining customs values under Section 25A of the Customs Act, 1969. Accordingly, they were requested to submit relevant import and cost-related documents in support of their respective positions. The manufacturer requested to take into account the prices of constituent materials, manufacturing costs, labor charges, utilities, overhead expenses, and reasonable value addition for the determination of customs values of the subject goods. The 90 days' import data, along with the supporting import documents, was comprehensively evaluated to determine prevailing price trends. Furthermore, market enquiries were conducted in accordance with the prescribed procedure laid down in Office Order No. 17/2014 dated 19.03.2014.

5. **Method (s) adopted to determine Customs values: 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 Section 25 was evaluated. Although the available import data offered certain indicative references, such data was not considered sufficient for exclusive 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 exclusively 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 comparable local market prices could not be reliably matched to the imported goods, 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 export. 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-sections (6), of Section 25 of the Customs Act, 1969, by taking into account the most appropriate and reliable information available on record.

6. **Customs values of Spray dispensing components (Spray heads or Trigger sprayers, aerosol valves, Lotion pumps and perfume pumps)**: Spray dispensing components (Spray heads or trigger sprayers, aerosol valves, Lotion pumps and perfume pumps) hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table: -

S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US$/Kg
1	Spray Head/ Trigger Spray	8424.8900	8424.8900.1000	China	2.96
				Other origins	3.25
2	Lotion Pump	8413.2000 9616.1000 8424.8900	8413.2000.1000 9616.1000.1000 8424.8900.2000	China	5.25
				Other origins	5.70
3	Aerosol Valve	8424.8900	8424.8900.3000	China	5.60
				Other origins	6.15
4	Perfume Pump	9616.1000	9616.1000.2000	China	6.00
				Other origins	6.60

7. 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.

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 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.