



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisalment (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisalment / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

Determination of Customs Values of I.V. Cannula/I.V. Catheter Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO760/ 2015)

No. Misc/08/2012-VIII (B) 19409

Dated: September 11, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of I.V. Cannula/ I.V. Catheter are determined as follows : -

2. **Background of the valuation issue:** Customs Values of I.V. Cannula/ I.V. Catheter were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.616/2013, dated 02-12-2013, followed by amendments dated 25-02-2014 and 04-03-2014 and Order-in-Revision No.05/2014, dated 27-01-2014. Certain importers had filed representations against the existing ruling and requested for re-determination of customs values. Local manufacturers have also made representations against the ruling with the request to revise the values upwards to reflect the correct international prices and agitated against the incorrect classification appearing in the ruling. Consequently exercise to re-determine customs values were initiated under section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders including importers, local manufacturers, and representative of trade bodies was scheduled on 17-06-2015. Importers of the subject goods requested to revise the price downwards whereas local manufacturers pleaded to revise the values upwards.

4. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act 1969, was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations the same could not be relied upon exclusively. Stakeholder's meeting was also scheduled but during the meeting very divergent point of view regarding international market prices was presented. Consequently, this office conducted market inquires in terms Sub-Section (7) of Section 25 of the Customs Act, 1969. Accordingly, customs values of I.V. Cannula/ I.V. Catheter are determined under sub-section (7) of Section 25 of the Customs Act, 1969.

5. **Customs values for I.V. Cannula/ I.V. Catheter:** I.V. Cannula/ I.V. Catheter *hereinafter specified* shall be assessed to duty/taxes at the following Customs Values : -



S. No.	Description of goods	PCT Code	PCT Proposed PCT for WEBOC	Origin	Customs Values (C&F) USS/ PC
(1)	(2)	(3)	(4)	(5)	(6)
1.	I.V. Cannula / I.V. Catheter	9018.3940	9018.3940.1000	China	0.12
2.	I.V. Cannula / I.V. Catheter	9018.3940	9018.3940.1100	Egypt	0.12
3.	I.V. Cannula / I.V. Catheter	9018.3940	9018.3940.1200	Italy/France/ U.K/Germany	0.30
4.	I.V. Cannula / I.V. Catheter	9018.3940	9018.3940.1300	Japan	0.34
5.	I.V. Cannula / I.V. Catheter (14 to 22 gauge)	9018.3940	9018.3940.1400	Korea	0.16
6.	I.V. Cannula/Catheter (24 gauge)	9018.3940	9018.3940.1500	Korea	0.19
7.	I.V. Cannula / I.V. Catheter with stopper(14 to 22 gauge)	9018.3940	9018.3940.1600	Korea	0.21
8.	I.V. Cannula / I.V. Catheter with stopper(24 gauge)	9018.3940	9018.3940.1700	Korea	0.24
9.	3SCath I.V. Cannula / I.V. Catheter	9018.3940	9018.3940.1800	Korea	0.17
10.	I.V. Cannula / I.V. Catheter (Safety)	9018.3940	9018.3940.1900	Malaysia	0.34
11.	I.V. Cannula / I.V. Catheter (Intocan)	9018.3940	9018.3940.2000	Malaysia	0.26
12.	I.V. Cannula / I.V. Catheter (Vasofix)	9018.3940	9018.3940.2100	Malaysia	0.22
13.	I.V. Cannula / I.V. Catheter	9018.3940	9018.3940.2200	Saudi Arabia/ U.AE	0.18
14.	I.V. Cannula / I.V. Catheter 14 to 22 gauge)	9018.3940	9018.3940.2300	Turkey	0.14
15.	I.V. Cannula/ Catheter (24 gauge)	9018.3940	9018.3940.2400	Turkey	0.18
16.	I.V. Cannula / I.V. Catheter with stopper (14 to 22 gauge)	9018.3940	9018.3940.2500	Turkey	0.19
17.	I.V. Cannula / I.V. Catheter with stopper(24 gauge)	9018.3940	9018.3940.2600	Turkey	0.22



6. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A or section 25-D of the Customs Act, 1969.

8. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issuance of this Ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately for redressal.

10. *This Ruling supersedes Valuation Ruling No.616/2013, dated 02-12-2011, followed by amendments dated 25-02-2014 and 04-03-2014 and Order-in-Review No.05/2014, dated 27-01-2014.*


(Manzoor Hussain Memon)
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in the system.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.