



DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

757

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

DETERMINATION OF CUSTOMS VALUES OF I.V.CANNULA / CATHETER  
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.616 / 2013)

No.Misc/08/2012-VIIIB

Dated: December 02, 2013

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

1. Background of the valuation issue: It was brought to the notice of this Directorate General that I.V.Cannula / Catheters were being imported at under-invoiced values. This prompted an exercise to determine the fair customs values of said goods.
2. Method adopted to determine customs values: Valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because sufficient information was not available as per law. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 were also not found applicable for determination of the customs values due to unreliable and variable values. Consequently, findings of market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 were adopted to determine custom values for I.V.Cannula / Catheters.
3. Stakeholders' participation in determination of customs values: Meetings were convened with stakeholders on 16-01-2013, 07-02-2013 and 09-04-2013. Representatives of importers and local manufacturers attended the meetings.
4. Customs values for I.V. Cannula / Catheters : I.V.Cannula / Catheter hereinafter specified shall be assessed to duty/ taxes at the following customs values :-

Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F)
(2)	(3)	(4)	(5)	(6)
I.V.Cannula/ Catheter	9018.3940 9018.3990	9018.3940.1000 9018.3990.1000	China	US\$ 0.10/Pc
I.V. Cannula/ Catheter	9018.3940 9018.3990	9018.3940.1100 9018.3990.1100	Egypt	US\$ 0.12/Pc
I.V. Cannula/ Catheter	9018.3940 9018.3990	9018.3940.1200 9018.3990.1200	U.A.E. / Saudi Arabia	US\$ 0.16/Pc
I.V.Cannula/ Catheter	9018.3940 9018.3990	9018.3940.1300 9018.3990.1300	Turkey	US\$ 0.21/Pc
I.V.Cannula / Catheter	9018.3940 9018.3990	9018.3940.1400 9018.3990.1400	Italy / France / U.K./ Germany	US\$ 0.28/Pc
I.V.Cannula/ Catheter	9018.3940 9018.3990	9018.3940.1500 9018.3990.1500	Japan / Korea / Malaysia	US\$ 0.34/Pc



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.

6. **Validity of this Valuation Ruling:** The value 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-section (1) or (3) of Section 25-A of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling :** A review 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 issue, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the value given in the Ruling is applied by the concerned staff without fail.

(SURAIYA AHMED BUTT)  
DIRECTOR

M/s B. Braun Pak Pvt. Ltd Karachi  
File No.DG(V)Val.Rev/04/2014

GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

File No.DG(V)Val.Rev/04/2014 /3539

Dated: 27, January 2014

Order in Revision No. 05 /2014 under section 25-D of the Customs Act, 1969  
against Valuation Ruling No.616/2014 dated-02-12-2013

i. In consideration of the above stated submissions and the facts of the case placed on record, I find that the petitioner's case seems to hold substantial strength. Relying upon the afore stated position, the customs value of I.V. Cannula of Malaysia origin as determined vide impugned Valuation Ruling No.616/13 dated 02-12-2013 is hereby amended and redetermined under section 25A(3) of the Customs Act, 1969, as under:-

Description of goods	PCT Code	Proposed PCT For WeBOC	Origin	Customs Values (C&F)
I.V. Cannula/ Catheter Safety Introcán Vasofix	9018.3940	9018.3940.1600 9018.3940.1700 9018.3940.1800	Malaysia	US\$0.34/pc US\$0.26/pc US\$0.22/pc

6. The revision petition is disposed of accordingly.



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

\*\*\*\*\*

No.Misc/08/2012-VIII B

Dated: February 25, 2014

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

AMENDMENT

(VALUATION RULING NO.616 / 2013, DATED 02-12-2013)

Various Revision Applications were filed against Valuation Ruling No.616 / 2013, dated 02-12-2013. The competent authority issued directions to revise the values of Turkey and Korea origins and directed the applicant of Egypt origin I.V.Cannula to make a fresh representation to the Director of Customs Valuation vide Orders-In-Revision No.7, dated 27-01-2014 of M/s:Al-Hamd Enterprises, Karachi, Order-In-Revision No.8, dated 27-01-2014 of M/s.Usmanco International, Karachi and Order-In-Revision No.6, dated 27-01-2014 of M/s.MSB Medical,Karachi.

2. Therefore, in exercise of powers conferred under Section 25A of the Customs Act, 1969, the following amendments are made in Customs values of I.V.Cannula of Turkey, Korea and Egypt origins :-

S.No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values(C&F) US\$/PC
(1)	(2)	(3)	(4)	(5)	(6)
01.	I.V.Cannula	9018.3940	9018.3940.1100	Egypt	0.11
02.	I.V.Cannula 14 to 22 guage	9018.3940	9018.3940.1900	Turkey	0.135
				Korea	0.15
03.	I.V.Cannula 24 guage	9018.3940	9018.3940.2000	Turkey	0.170
				Korea	0.185
04.	I.V.Cannula with stopper 14 to 22 guage	9018.3940	9018.3940.2100	Turkey	0.185
				Korea	0.20
05.	I.V.Cannula with stopper 24 guage	9018.3940	9018.3940.2200	Turkey	0.215
				Korea	0.23

(Suraiya Ahmed Butt)  
Director

Copy for information to :-

1. S.A. to Chairman, F.B.R., Islamabad.