



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

C. No. Misc/08/2023-IX/1961

Dated: 19-12-2024

VALUATION RULING NO. 1936 / 2024

1. This ruling supersedes Valuation Ruling No. 1852/2024 dated 12-02-2024.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
3. 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, Customs Valuation.
4. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

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

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1852/2024 dated 12.02.2024.
2.	Date of meetings with stakeholders	The meeting with relevant stakeholders was conducted on 26-09-2024

3. **Background of the Issue:** In pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the re-determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** The importers contended that the Customs values of I.V Cannula/ I.V Catheter are higher in the Valuation Ruling and the same need to be revised according to prevailing international prices. They emphasized that the current customs values are exorbitantly high, hindering import activities. In response to the importers claim that the import volume after issuance of Valuation Ruling had been examined and found that it has been reduced significantly. Moreover, the Directorate conducted market inquiry in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25 (7) of the Customs Act, 1969.

Method (s) adopted to determine Customs values: Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. The data provided some reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities. Information available was, hence, found incomplete. Subsequently, similar goods value method provided in Section 25(6) was examined for applicability to determine Customs value of subject goods. However, Declared Values of similar goods had shown consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted but could only yield results



to some extent because of variations in market prices. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same also could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of I.V Cannula/ I.V Catheter. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7), and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Customs Act, 1969 may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

5. **Customs values of I.V Cannula/ I.V Catheter:** / I.V Cannula/ I.V Catheter hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:-

Sr. No.	Item Description	Origin	PCT	Proposed PCT for WeBOC	Customs Values (C&F US\$) per Piece
1	I.V. Cannula/ I.V Catheter without stopper	China	9018.3940	9018.3940.1000	0.13
	I.V. Cannula/ I.V Catheter with stopper			9018.3940.1100	0.147
2	I.V. Cannula/ I.V Catheter without stopper	Vietnam		9018.3940.1200	0.14
	I.V. Cannula/ I.V Catheter with stopper			9018.3940.1300	0.17
3	I.V. Cannula/ I.V Catheter without stopper	Korea		9018.3940.1400	0.144
	I.V. Cannula/ I.V Catheter with stopper			9018.3940.1500	0.171
4	I.V. Cannula/ I.V Catheter (Safety)	Malaysia		9018.3940.1600	0.320
5	I.V. Cannula/ I.V Catheter (Intocan) without stopper			9018.3940.1700	0.220
	I.V. Cannula/ I.V Catheter (Intocan) with stopper			9018.3940.1800	0.250
6	I.V. Cannula/ I.V Catheter (Top) without stopper			9018.3940.1900	0.180
	I.V. Cannula/ I.V Catheter (Top) with stopper			9018.3940.2000	0.210
7	I.V. Cannula/ I.V Catheter (Vasofix)			9018.3940.2100	0.210
8	I.V. Cannula/ I.V Catheter without stopper			Indonesia	9018.3940.2200
	I.V. Cannula/ I.V Catheter with stopper	9018.3940.2300			0.230
9	I.V. Cannula/ I.V Catheter without stopper	Thailand	9018.3940.2400	0.230	
	I.V. Cannula/ I.V Catheter with stopper		9018.3940.2500	0.260	



10	I.V. Cannula/ I.V Catheter without stopper	Saudi Arabia / Lebnon	9018.3940.2600	0.167
	I.V. Cannula/ I.V Catheter with stopper		9018.3940.2700	0.194
11	I.V. Cannula/ I.V Catheter without stopper	Qatar	9018.3940.2800	0.149
	I.V. Cannula/ I.V Catheter with stopper		9018.3940.2900	0.176
12	I.V. Cannula/ I.V Catheter without stopper	UAE	9018.3940.3000	0.220
	I.V. Cannula/ I.V Catheter with stopper		9018.3940.3100	0.250
13	I.V. Cannula/ I.V Catheter without stopper	Egypt/ Turkey	9018.3940.3200	0.145
	I.V. Cannula/ I.V Catheter with stopper		9018.3940.3300	0.175
14	I.V. Cannula/ I.V Catheter without stopper	Japan	9018.3940.3400	0.290
	I.V. Cannula/ I.V Catheter with stopper		9018.3940.3500	0.330
15	I.V. Cannula/ I.V Catheter without stopper	Europe	9018.3940.3600	0.285
	I.V. Cannula/ I.V Catheter with stopper		9018.3940.3700	0.315

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. The values determined in this VR shall be treated as minimum benchmark values and do not bar the collectorate from applying from the higher transaction values of identical or similar goods available in 90 days for the assessment of goods.

8. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

9. The VR 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 VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

Dr. Tahir Qureshi
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals 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 One Customs & 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.

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