



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE KARACHI  
Phone: 021-99214144  
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No. Misc/05/2022-VI/0081

Dated: 13 -01-2025

VALUATION RULING NO. 1952 / 2025

1. This ruling supersedes Valuation Ruling No. 1696/2022 dated 24.11.2022.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUE OF ASSORTED CUTTING BLADES AND PARTS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1696/2022 dated 24.11.2022.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 28.11.2024.

**Background of the Issue:** Representation were received from All Pakistan Marble Industries Association and other stakeholders that values of Cutting Blades and Metalized tips/Segments vide Valuation Ruling No. 1696/2022 dated 24.11.2022 are not correct and needs remedial action by the Directorate. Therefore, this Directorate General initiated an exercise for redetermination of customs values of said items under Section 25A of the Customs Act, 1969.

2. **Stakeholders' participation in determination of Customs Values:** The meetings were convened on 28.11.2024 the stakeholders were contented that values of said goods must be aligned and fair competition with international markets and boosting exports and improving import substitution in Pakistan.

3. **Method(s) adopted to determine Customs values:** Valuation methods as provided in Section 25 of the Customs Act, 1969 have been duly applied in sequential order in order to arrive at custom value of subject goods. Transaction value method provided in Section 25(1) of the Act ibid was found inapplicable because variation of declared value were declared by different importers for identical/similar items from different origins. Therefore, identical and similar goods valuation methods as provided in sub-section (5) & (6) of Section 25 ibid were examined for applicability to determine custom values of the subject goods. In line with the statutory sequential order of Section 25, this Directorate conducted market inquiries under Sub-Section (7) of Section 25 of the Customs Act, 1969, but could yield no results as prices varied significantly. Finally, all information so gathered were analyzed



for determination of fair Customs value of the subject goods. Consequently, the Fall Back Method as provided under Section 25(9) of the Customs Act, 1969 read with Rule 121(2) of the Customs Rules, 2001, which are as under:

4. **Customs values for Assorted Cutting Blades and Parts hereinafter specified** shall be assessed to duty/taxes at the following minimum Customs values: -

S. No.	Description of Goods	PCT Code	Proposed PCT Code for WeBOC	Origin	Customs Value US\$/Kg (C&F)		
1	2	3	4	5	6		
1	Cutting blade with metallized tips / segments which are technically called diamond tips (for marble / stone cutting)	8202.3100 8202.3900 8202.9990	8202.3100.1000	China	3.75		
			8202.3900.1000				
			8202.9990.1000				
			2	Cutting blade with sharp teeth / edges (for wood / meat cutting)	8202.3100.1100	Other Origins	4.87
					8202.3900.1100		
					8202.9990.1100		
8202.3100.1200	China				1.65		
8202.3900.1200							
8202.9990.1200							
3	Metallized tips/segments (which are technically called diamond tips)		8202.3100.1300	Other Origins	2.10		
			8202.3900.1300				
			8202.9990.1300				
		8202.3100.1400	China	6.75			
		8202.3900.1400					
		8202.9990.1400					
4	Cutting blade without metallized tips/segments which are technically called diamond tips (for marble / stone cutting)	8202.3100.1500	Other Origins	9.75			
		8202.3900.1500					
		8202.9990.1500					
		8202.3100.1600	China	1.65			
		8202.3900.1600					
		8202.9990.1600					
4	Cutting blade without metallized tips/segments which are technically called diamond tips (for marble / stone cutting)	8202.3100.1700	Other Origins	2.10			
		8202.3900.1700					
		8202.9990.1700					

5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. 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.

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





7. 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.

8. The Collectorates of Customs shall ensure the implementation of Valuation Ruling 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.