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

C. No. Misc/09/2012-II/13 Dated: 07-01-2026

VALUATION RULING NO. 2033 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Customs Valuation.

Subject: **DETERMINATION OF CUSTOMS VALUES OF REFRIGERATION GASES IN BULK & RETAIL PACKING UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

1.	Valuation Ruling	This ruling supersedes earlier Valuation Ruling No. 1918/2024 dated 20.11.2024.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 11.12.2025.

Background of the Issue: Representations were received from the importers, contending that the subject goods were being under-invoiced and requesting determination of customs values under Section 25A of the Customs Act, 1969 according to the current international prices and trends. The concerns raised were duly examined, and scrutiny of the import data revealed significant variations between the declared values of the subject items. In view of these discrepancies, proceedings for determination of customs values under Section 25A of the Customs Act, 1969 were accordingly initiated.

2. **Analysis to determine Customs Values**: A meeting for the determination of the customs values of the subject goods was held on the aforementioned date and was attended by the relevant stakeholders. A representative of M/s Kaghan Chemicals Company contended that current international prices of the goods are relatively high and requested that the customs values be determined accordingly, submitting supporting documents in substantiation. Some importers stated that international prices of refrigeration gases are generally lower at the beginning of the year and higher toward the end; however, analysis of import data did not support this claim. The viewpoints of all stakeholders were examined in detail for the purpose of determining customs values under Section 25A of the Customs Act, 1969, and they were requested to submit relevant import documents to support their positions. For the determination of customs values, the available import data was retrieved and thoroughly scrutinized.

3. **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. 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 also examined for applicability to determine Customs values of subject goods and was not considered (for application) due to afore-stated reasons. Moreover, Declared Values (DV) of similar goods showed 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 did not yield tangible results because of variation 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 the said goods. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Sections 25(6) of the Customs Act, 1969.

4. **Customs Values for Refrigeration Gases in Bulk and Retail Packing** - *hereinafter specified* shall be assessed to duty / taxes at following Customs Values:

Sr. No.	Description of Goods	Origin	PCT	Proposed PCT's for WeBOC	Customs Values C&F (USD/Kg) (Net Content in Retail Packing)
1	2	3	4	5	6
1	R410A (Difluoromethane / Pentafluoroethane)	China	3827.6100 3827.6300 3827.6400 3827.6500 3827.6900	3827.6100.1700 3827.6300.1700 3827.6400.1700 3827.6500.1700 3827.6900.1700	7.07
		USA / Europe		3827.6100.1800 3827.6300.1800 3827.6400.1800 3827.6500.1800 3827.6900.1800	8.95
		Other Origins		3827.6100.1900 3827.6300.1900 3827.6400.1900 3827.6500.1900 3827.6900.1900	7.98
2	R32 (Dichlorofluoromethane)	China	2903.4200	2903.4200.1000	7.90
		USA / Europe		2903.4200.1100	15.00
		Other Origins		2903.4200.1200	11.25
3	R134A (1,1,1,2-Tetrafluoroethane)	China	2903.4500	2903.4500.1100	6.95
		USA / Europe		2903.4500.1200	10.17
		Other Origins		2903.4500.1300	8.56
4	R22 (Chlorodifluoromethane)	China	2903.7100	2903.7100.1000	5.50
		USA / Europe		2903.7100.1100	11.00
		Other Origins		2903.7100.1200	8.25
5	R404A (Trifluoroethane/ Pentafluoroethane/ 1,1,1-Trifluoroethane)	China	3827.6100 3827.6300 3827.6400 3827.6500 3827.6900	3827.6100.1000 3827.6300.1000 3827.6400.1000 3827.6500.1000 3827.6900.1000	4.68
		USA / Europe		3827.6100.1100 3827.6300.1100 3827.6400.1100 3827.6500.1100 3827.6900.1100	9.50

		Other Origins		3827.6100.1200 3827.6300.1200 3827.6400.1200 3827.6500.1200 3827.6900.1200	7.09
6	R600A (Isobutane)	China	2901.1010	2901.1010.1000	3.20
		USA / Europe		2901.1010.1100	6.40
		Other Origins		2901.1010.1200	4.80
7	R141B (Dichlorofluoroethane)	China	2903.7300	2903.7300.1000	3.07
		USA / Europe		2903.7300.1100	6.14
		Other Origins		2903.7300.1200	4.61
8	R290 (Propane)	China	2711.1200	2711.1200.1000	3.30
		USA / Europe		2711.1200.1100	6.60
		Other Origins		2711.1200.1200	4.95
9	R125 (Pentafluoroethane)	China	2903.4400	2903.4400.1000	6.36
		USA / Europe		2903.4400.1100	12.72
		Other Origins		2903.4400.1200	9.54
10	R407C (Difluoromethane/1,1,1,2-Tetrafluoroethane)	China	3827.6100 3827.6300 3827.6400 3827.6500 3827.6900	3827.6100.1300 3827.6300.1400 3827.6400.1400 3827.6500.1400 3827.6900.1400	3.78
		USA / Europe		3827.6100.1500 3827.6300.1500 3827.6400.1500 3827.6500.1500 3827.6900.1500	7.56
		Other Origins		3827.6100.1600 3827.6300.1600 3827.6400.1600 3827.6500.1600 3827.6900.1600	5.67
Note: The customs values determined in the above table are applicable to the subject goods when imported in cylinders. In case the subject goods are imported in bulk, i.e. returnable ISO tanks, US$ 0.26 per kg shall be subtracted, for assessment purposes, from the aforementioned determined values.					

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.

07/1/26

(Azhar Husain Merchant)
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), 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.

PLEASE CIRCULATE

SHAIKH WAQAS ANJUM
General Secretary
Karachi Customs Agents Association