GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
Phone: 021-99214144
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No. Misc/35/2013-VII/58 Dated: 20.01.2026

VALUATION RULING NO. 2038 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.
3. The values in valuation ruling shall be applicable to the given description and specification of goods.

Subject: **DETERMINATION OF CUSTOMS VALUE OF USB DATA TRAVELER / USB FLASH DRIVE / MEMORY CARD UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 1171/2017 dated 25.05.2017
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 13.11.2025

3. **Background of the Issue:** The customs values of the subject goods had not been revised since 2017. Moreover, the Directorate received a representation dated 29.09.2026 from M/s. SanDisk Corporation seeking revision of the existing Valuation Ruling on account of upgraded capacities and advancements in flash drive and memory card technology. Accordingly, in view of the analysis of import clearance data, prevailing market trends, and the disparity between market prices and declared customs values, an exercise for the determination of customs values of the subject goods was initiated under Sections 25 and 25A of the Customs Act, 1969.

4. **Stakeholders' participation in determination of Customs values**: A meeting was convened to deliberate in detail on the issues relating to the valuation of the subject goods. During the meeting, the participants contended that the existing valuation ruling reflects values on the higher side when assessed against prevailing international prices. They asserted that the current market conditions do not justify the continuation of the presently determined values. However, the participants ultimately submitted their proposal without furnishing any supporting documentary evidence, including export Goods Declarations and invoices, to substantiate their claims.

5. **Analysis / Exercise done to determine Customs Values:** The viewpoints of the stakeholders were analyzed, and a detailed examination of import data for the preceding ninety (90) days was

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conducted, in conjunction with a representation submitted by importers. They were requested to submit relevant import documents to substantiate their contentions, however they failed to submit the same. For the determination of customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized. Market inquiry was conducted and examined 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.

6. **Method(s) adopted to determine Customs Values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969 were applied in a sequential manner in accordance with the law. Initially, the transaction value method under sub-section (1) was examined; however, it was found inapplicable due to significant variations in the declared values, which were not in conformity with prices reflected in relevant international publications. Moreover, the documentary evidence required under sub-section (2) was either incomplete or inconsistent, thereby rendering the declared transaction values unreliable. The valuation methods based on identical and similar goods, as provided under sub-sections (5) and (6), could not be applied due to the non-availability of relevant import data. Consequently, a market inquiry as envisaged under sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various markets were visited, and the actual prices of subject goods were acquired. As a result, after adjusting the amounts of profits, the C&F value was determined under Section 25(7) of the Customs Act, 1969 which are as under.

Customs Values of USB Data Traveler / USB Flash Drive / Memory Card: - In view of above the Customs value shall be the Customs value for assessment of duty & taxes given against them:

Sr. No.	Description of Goods	Storage Capacity	PCT	Proposed PCT for WeBOC	Origin	Customs Value US$/Pc
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	USB Data Traveler/USB Flash Drive /Memory Cards	16 GB	8523.5190	8523.5190.1000	China	0.78
2				8523.5190.1100	Other Origin	1.00
3		32 GB		8523.5190.1200	China	0.87
4				8523.5190.1300	Other Origin	1.13
5		64 GB		8523.5190.1400	China	1.17
6				8523.5190.1500	Other Origin	1.52
7		128 GB		8523.5190.1600	China	2.60
8				8523.5190.1700	Other Origin	3.38

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Sr. No.	Description of Goods	Storage Capacity	PCT	Proposed PCT for WeBOC	Origin	Customs Value US$/Pc
(1)	(2)	(3)	(4)	(5)	(6)	(7)
9	USB Data Traveler/USB Flash Drive /Memory Cards	256 GB	8523.5190	8523.5190.1800	China	2.99
10				8523.5190.1900	Other Origin	3.88
11		512 GB		8523.5190.2000	China	3.99
12				8523.5190.2100	Other Origin	5.18
13		1 TB		8523.5190.2200	China	7.64
14				8523.5190.2300	Other Origin	9.93
15		1.5 TB		8523.5190.2400	China	11.02
16				8523.5190.2500	Other Origin	14.32
17		2 TB		8523.5190.2600	China	14.76
18				8523.5190.2700	Other Origin	19.18

7. 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 me made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

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 description 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.

(Azhar Husain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (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-

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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.

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