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

C.No.Misc/20/2017-18/IX/104 Dated: 11 -02-2026

(VALUATION RULING NO. 2043 /2026)

1. This ruling supersedes Valuation Ruling No.1890/2024 dated 04-06-2024.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

DETERMINATION OF CUSTOMS VALUES OF SPRAY DISPENSING COMPONENTS (SPRAY TRIGGERS, SPRAY HEADS OR TRIGGER SPRAYERS, AEROSOL VALVES, PERFUME PUMPS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	Determination / revision of values of earlier Valuation Ruling No. 1890/2024 dated 04.06.2024.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 14-01-2026.

2. **Background of the valuation issue:** A representation was received from the importers/manufacturers, contending that the subject goods were being under-invoiced and requesting determination of customs values under Section 25A of the Customs Act, 1969, in line with prevailing international prices and market trends. The concerns so raised were duly examined, and scrutiny of the import data revealed significant variations in the declared values of the subject goods, warranting fresh determination of customs values. Accordingly, the Directorate initiated an exercise for re-determination of customs values in accordance with the relevant law and rules. Hearing notices were issued to the relevant stakeholders, and extensive discussions and consultations were carried out with them.

4. **Analysis / Exercise done to determine Customs Values**: The viewpoints of all stakeholders were examined in detail for the purpose of determining customs values under Section 25A of the Customs Act, 1969. Accordingly, they were requested to submit relevant import and cost-related documents in support of their respective positions. M/s Naz Plastic Industries Pvt Ltd., maintained that the customs values should be determined on the basis of a cost-based methodology and requested that the Department take into account the prices of constituent materials, manufacturing costs, labor charges, utilities, overhead expenses, and reasonable value addition for the determination of customs values of the subject goods.

5. **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

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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 the Subject goods have been determined under Section 25(9), read with Section 25(7), of the Customs Act, 1969.

6. **Customs values of Spray dispensing components (Spray triggers, spray heads or trigger sprayers, aerosol valves, perfume pumps)**: Spray dispensing components (Spray triggers, spray heads or trigger sprayers, aerosol valves, perfume pumps) hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table: -

S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US$/Kg
1.	Spray dispensing components (Spray triggers, spray heads or trigger sprayers, aerosol valves, perfume pumps)	9616.1000 8424.2090 8424.4900 8424.8900	9616.1000.1000 8424.2090.1000 8424.8900.1000 8424.4900.1000	China	6.00
				Korea / Taiwan / Thailand	6.60
				Europe / USA / Canada	7.20
				Other Origins	6.40

7. In cases, where declared values are higher than the Customs values determined in this 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same is

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rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table above of this Ruling. PCT Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certifications required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

11/2/26

(Azhar Husain Merchant)
Director

Copy for information to: -

1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
2) The Director General, Customs Valuation, Custom House, Karachi.
3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
7) The Chief Collector of Customs (North), Custom House, Islamabad.
8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
11) The Director General, PCA & Internal Audit, Karachi.
12) The Director General, IOCO, Karachi
13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
14) The Director, Transit Trade, Custom House Karachi
15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
19) The Karachi Customs Agents Association (KCAA), Bohri Road, Karachi.
20) The Webmaster, Federal Board of Revenue, Islamabad.
21) Guard File.

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SHAIKH WAQAS ANJUM
General Secretary
Karachi Customs Agents Association

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