

C. No. Misc/29/2012-II/147

Dated: 24-02-2026

VALUATION RULING NO. 2051 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUE OF CHEMICALS - (BORIC ACID, ALUMINUM OXIDE, CHROMIC ACID, CHROMIUM TRIOXIDE, BARIUM CHLORIDE, SODIUM METABISULFITE, SODIUM HEXAMETAPHOSPHATE, SODIUM ACID PYROPHOSPHATE, BORAX DECAHYDRATE, DIPENTINE / URINONENE / LIMOMENE / TERPIDIENCE, CHLOROFORM, PERCHLOROETHYLENE) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling:	This Valuation Ruling supersedes Ruling No. 1480/2020 for subject goods and its addendum dated 08.08.2025.
2.	Date of meeting with stakeholders:	The meeting with relevant stakeholders was held on 28.01.2026.



Background of the Issue: The matter of determination of customs values under Section 25A of the Customs Act, 1969, in respect of chemicals covered under Valuation Ruling No. 1480/2020 dated 22.10.2020, was taken up keeping in view of the prevailing international market conditions, as the existing valuation ruling was nearly five years old and Honourable High Court's Order dated 10.12.2025 in CP No. D-4009 of 2025. Therefore, proceedings for the determination of customs values of subject goods under Section 25A of the Customs Act, 1969 were accordingly initiated.

2. Analysis/Exercise done to determine Customs Values: Meeting for the determination of customs values was held on aforementioned date. The meeting was attended by relevant stakeholders i.e. the representatives of the Pakistan Chemicals & Dyes Merchants Association (PCDMA) and the importers. Viewpoints of the participants were heard in detail during the meeting for the determination of customs values of subject goods under section 25A of the Customs Act, 1969. For determination of customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized in the light of the information received.

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 and similar goods value methods provided in Section 25(5) and 25(6) were 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 variations in declared values and imports of items

from several origins. The applicability of market inquiry under Section 25(7) was also examined. However, the subject goods are mostly raw materials used in the industry, and not ordinarily sold in the domestic market, and therefore reliable and contemporaneous domestic market prices at the import stage were not available for meaningful comparison. The computed value method under Section 25(8) was also found inapplicable due to the absence of credible and verifiable information regarding manufacturing costs, overheads, and associated expenses in the country of export. Accordingly, the customs values of the subject goods have been determined under Section 25(9), read with Sections 25(5) and 25(6) of the Customs Act, 1969.

4. Customs Values for Chemicals - (Boric Acid, Aluminum Oxide, Chromic Acid, Chromium Trioxide, Barium Chloride, Sodium Metabisulfite, Sodium Hexametaphosphate, Sodium Acid Pyrophosphate, Borax Decahydrate, Dipentine / Urinonene / Limomene / Terpodience, Chloroform, Perchloroethylene) - hereinafter specified shall be assessed to duty / taxes at following Customs Values:

Sr. No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values C&F (US\$/Kg)
1	Boric Acid	2810.0020	2810.0020.1000	All Origins	1.10
2	Aluminium Oxide (Ceramic Grade)	2818.2000	2818.2000.1000	All Origins	0.83
3	Aluminium Oxide (Other than Ceramic Grade)		2818.2000.1100	All Origins	1.00
4	Aluminium Oxide (Brown)		2818.2000.1200	China	0.88
5	Chromic Acid / Chromium Trioxide (All Grades)	2819.1000	2819.1000.1000	N. America & Europe	3.75
			2819.1000.1100	All Other Origins	2.95
6	Barium Chloride	2827.3900	2827.3900.1000	China	0.65
7	Sodium Meta Bi Sulphite	2832.1090	2832.1090.1000	China	0.50
			2832.1090.1100	Other Origins	0.58
8	Sodium Hexa Meta Phosphate (40% & below)	2832.1090	2832.1090.1200	China	1.20
9	Sodium Hexa Meta Phosphate (40% & above)		2832.1090.1300	China	1.20
10	Sodium Hexa Meta Phosphate (Food Grade)		2832.1090.1400	China	1.28
		2832.1090.1500	Other Origins	3.89	
11	Sodium Acid Pyrophosphate (Food Grade)	2835.3900	2835.3900.1000	China	1.20
12			2835.3900.1100	Other Origins	1.40
13	Borax Decahydrate	2840.1900	2840.1900.1000	Turkey / Argentina	0.75
			2840.1900.1100	U.S.A	0.80
14	Dipentine, Urinonene Limomene, Terpodience	2902.1920	2902.1920.1000	China	2.15
15	Chloroform (Trichloromethane)	2903.1300	2903.1300.1000	All Origins	0.325


16	Perchloro Ethylene (Tetra Chloro Ethylene)	2903.2300	2903.2300.1000	All Origins	0.650
<p><i>Note: The determined customs values of Chloroform (item mentioned at serial No. 15) are for imports in Drum Packing; in case of the goods are imported in ISO Tanks/Flexi Tanks/Flexi Bags USS 65/MT shall be deducted and if imported in Bulk Vessels USS 110/MT shall be deducted from abovementioned determined customs values.</i></p>					

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.


 (Azhar Husain Merchant)
 Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ 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 & WEOC 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.