

C.No.Misc/08/2024-IX/ Dir-07.

Dated: 08 -05-2026

VALUATION RULING NO. 2078 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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. There 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 BLOOD COLLECTION TUBE UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1937/2024 dated 19-12-2024.
2.	Date of meetings with stakeholders	The meeting with the relevant stakeholders was conducted on 01-01-2026.

Background of the Issue: Earlier, the Customs values of Blood Collection Tubes were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 2017/2025 dated 04.08.2025. The said valuation ruling was challenged before the Director General under Section 25D of the Customs Act, 1969. The Director General vide Order in Revision No. 62/2025 dated 31-10-2025, rescinded the Valuation ruling No 2017/2025 dated 04-8-2025 with the directions to conduct fresh exercise keeping in view the documents submitted by the petitioners.

2. Stakeholders' participation in determination of Customs value: During the meeting, the local manufacturer submitted documents and contended that the customs values of blood collection tubes should be enhanced in view of prevailing market prices. In support of his contention, he also furnished export GDs. All submissions and supporting documents presented during the meeting were duly taken into consideration in the valuation exercise.

3. Analysis/Exercise done to determine Customs Values: The viewpoints expressed by stakeholders during consultations were carefully analyzed in light of the directives contained in the Order-in-Revision. The documents submitted by the manufacturer related to exports from China which were made more than a year old and the country of destination in all, except one, was not Pakistan. In this regard, import data for the period of 90 days was thoroughly examined, along with the documents submitted by importers. China-based suppliers were also contacted to verify the authenticity of the claims. However, no response was received. In view of these findings, the customs values were determined in accordance with Section 25 of the Customs Act, 1969.

4. Method(s) adopted to determine Customs values: To determine the transaction value of goods, the valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method, as provided under sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to the

absence of information required under sub-section (2) of Section 25 of the Customs Act, 1969. Moreover, there was a wide variation in the declared values, and in the majority of cases, the declared values did not correspond to prevailing market prices. Similarly, the data of identical and similar goods as per sections 25(5) & (6), *ibid* provided some references, however, it could not be solely relied upon due to aforesaid reasons and difference in market values. Therefore, 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. However, due to variation in prices, this method could not be solely relied upon. Due to the unavailability of manufacturer prices, the computed method under Section 25(8) also could not be applied. As a result, the determination of customs value was carried out using the method outlined in Section 25(9) of the Customs Act, 1969. After adjusting the profit amounts, the C&F value was calculated in accordance with Section 25(9) read with Section 25(6) and (7) of the Customs Act, 1969 further read with Customs Rule 121(2) of the Customs Rules, 2001, which are given below.

5. **Customs Values for Blood Collection Tube, - hereinafter specified** shall be assessed to duty / taxes at following Customs Values:

S. No	Description of Goods	PCT	Propose PCT for WeBOC	Origin	Customs Values (C&F) US\$/Piece
(1)	(2)	(3)	(4)	(5)	(6)
1	Blood Collection Tube (Glass)	9018.3981	9018.3981.1000	China	0.0214
2	Blood Collection Tube (PET)	9018.3982	9018.3982.1000	China	0.0263

6. 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.

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

8. 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.

9. 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)/ Appraisement-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.



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