GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI
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C. No. Misc/33/2023-IX/ /Dir-47 Dated: 01-10-2026

VALUATION RULING NO. 2110 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Directorate General of Customs Valuation, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUES OF MASSAGE CHAIRS AND OTHER MASSAGERS / EQUIPMENTS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

1.	Valuation Ruling	Valuation Ruling No. 1173/2017 dated 26.05.2017 relating to Massage Chairs, Foot Massagers and Other Massagers was withdrawn vide letter No. Misc/33/2017-IX/2561 dated 02.11.2019.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 27.08.2026.

Background of the Issue: The customs values of Massage Chairs, Foot Massagers and Other Massagers/Equipment were previously determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1173/2017 dated 26.05.2017. Following the issuance of CGO No. 15/2019 dated 13.09.2019 and CGO No. 17/2019 dated 19.09.2019 regarding changes in units of measurement under various PCT headings, the subject Valuation Ruling was withdrawn. Since then, the subject goods have undergone significant diversification in terms of technology, models, specifications and features. Import and assessment data also indicate considerable variations in declared and assessed values. In view of these developments, prevailing import trends and available market information, the Directorate initiated an exercise for fresh determination of Customs values of Massage Chairs and Other Massagers/Equipment under Section 25A of the Customs Act, 1969.

2. Participation of Stakeholders during the Meeting: Meeting for determination of Customs values of the subject goods was held on 27.08.2026. Representatives of M/s Healthy Space (Private) Limited participated in the meeting and presented their viewpoints regarding the Massage Chairs imported by them. The representatives contended that they import Massage Chairs of ZERO brand and that the Massage Chairs imported by them are mostly basic/2D Massage Chairs falling under the low-end category. The stakeholders were requested to submit relevant documentary evidence in support of their contentions. Subsequently, M/s Healthy Space (Private) Limited submitted certain documents relating to the weight of the subject items, which were examined as part of the valuation exercise.

3. Analysis/Exercise done to determine Customs Values: The available import data, stakeholders' submissions and other relevant information were examined with reference to declared values, assessed values, origin, quantity, description, models, technology, specifications and features of the subject goods. The contention of M/s Healthy Space

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(Private) Limited regarding ZERO brand Massage Chairs was also examined. Available official product information of ZERO Healthcare showed that Massage Chairs of the brand are offered in different technological configurations, including 3D and 4D technologies. Accordingly, the technology/category of a Massage Chair cannot be determined merely from its brand name. For valuation purposes, the actual model, technology, technical specifications and features of the imported goods are relevant for determining whether a Massage Chair falls under the Basic/2D, 3D or 4D category. For the purpose of valuation, import data of the subject goods was retrieved and scrutinized. The available information indicated variations in values depending upon the nature of goods, model, technology, specifications and features. Market surveys were also conducted by this Directorate by visiting retail outlets/showrooms of relevant brands dealing in Massage Chairs. During the surveys, it was observed that the subject Massage Chairs were not available in any wholesale market and were mainly marketed and sold through the respective brands' retail outlets/showrooms and through their official websites in Pakistan. Accordingly, wholesale quotations/prices of the subject goods could not be obtained. The regular retail/list prices and prevailing retail/sale prices of different models were obtained from the respective brand outlets/showrooms. The online official prices available on companies' websites were also consulted. It was observed that the prevailing retail/sale prices offered at the outlets corresponded with those displayed on the respective brand websites at the time of the surveys. The market surveys indicated considerable variations in the retail prices of Massage Chairs depending upon the brand, model, technology, features and specifications. Available market/online price information relating to Foot Massagers, Massage Guns and Other Body Massagers / Equipments was also examined along with the relevant import data and other available information. After considering the available record, import data, stakeholders' submissions, market surveys, prevailing retail/sale prices, online price information and technical specifications, the subject goods were categorized as Basic/2D Massage Chairs, 3D Massage Chairs, 4D Massage Chairs, Foot Massagers, Massage Guns and Other Body Massagers / Equipments for determination of Customs values.

4. Method(s) adopted to determine Customs values: The valuation methods specified in Section 25 of the Customs Act, 1969, were duly considered in sequential order to arrive at the Customs values of the subject goods. The transaction value method as provided under sub-section (1) of Section 25 of the Customs Act, 1969, was examined; however, the same could not be solely relied upon due to considerable variations in declared values and differences in models, technology, specifications and features of the subject goods. Thereafter, the valuation method based on identical goods under sub-section (5) of Section 25 of the Customs Act, 1969, was examined. However, owing to variations in models, technology, specifications and features, sufficient reliable data of identical goods was not available for determination of Customs values exclusively under this method. The valuation method based on similar goods under sub-section (6) of Section 25 of the Customs Act, 1969, was also examined. The available import data provided useful valuation references; however, differences in models, technology, specifications and features did not provide an adequate basis for determination of Customs values exclusively under this method. Thereafter, the deductive value method under sub-section (7) of Section 25 of the Customs Act, 1969, was examined. For this purpose, market surveys were conducted. As no wholesale market for the subject Massage Chairs was available, the prevailing retail/sale prices available at the respective brand outlets/showrooms and their official websites in Pakistan were considered. Appropriate deductions on account of applicable profits, miscellaneous/clearance and handling charges, provincial cess, duties and

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taxes and other relevant elements were applied to work back the values to C&F level. Accordingly, after considering the available import data, stakeholders' submissions, market surveys, prevailing retail/sale prices, online price information and other relevant valuation evidence, the Customs values of Massage Chairs and Other Massagers / Equipments have been determined under sub-section (7) of Section 25 of the Customs Act, 1969.

5. Customs Values for Massage Chairs and Other Massagers / Equipments - *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values:

Sr. No.	Description of Goods	PCT Code	Proposed PCT Code for WeBOC	Origin	Customs Value C&F (US$/Pc)
1	**Basic/2D** Massage Chairs **(Upto 60 Kgs)**	9019.1000	9019.1000.1000	All Origins	356
2	**3D** Massage Chairs **(Upto 70 Kgs)**		9019.1000.1100		554
3	**4D** Massage Chairs **(Upto 88 Kgs)**		9019.1000.1200		880
4	Foot / Calf / Leg Massagers **(1000 grams)**		9019.1000.1300		19.00
5	Massage Guns **(1000 grams)**		9019.1000.1400		17.50
6	Other Body Massagers / Equipments **(1000 grams)**		9019.1000.1500		32.00

Notes:

i. *The Customs values specified above are based on the prescribed standard weight. If the actual weight exceeds the above prescribed weight, the Customs value shall be increased proportionately by **USD 6/Kg for Basic/2D models**, **USD 7.8/Kg for 3D models**, and **USD 10/Kg for 4D models** respectively for each additional Kg.*

ii. *The Customs values specified in the above table for the items at **Sr. No. 4, 5 & 6** have been determined on the basis of a standard weight of **1000 grams per unit/piece**. Where the actual weight of an imported unit/piece is higher or lower than the prescribed standard weight, the applicable Customs value shall be determined proportionately on the basis of the actual weight of the unit/piece.*

iii. *High-end brands, including **Xuerui, OSIM, Panasonic, Osaki, Titan, Infinity, Inada, Sogno, Fujita, Cozzia and Human Touch etc.**, are excluded from the scope of this Valuation Ruling. The Clearance Collectorates shall assess consignments of such excluded brands under Section 25 of the Customs Act, 1969.*

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/PCT Codes are mentioned for illustrative purposes.

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9. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly the same may be brought in to the notice of this Directorate immediately.

(Tahir Abbas)
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/Policy), F.B.R., Islamabad.
2) The Director General, Directorate General of 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 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 Chairman, All Pakistan Customs Agents Association (APCAA), Karachi.
10) The Chairman, Karachi Custom Agents Association, Karachi.
11) The Karachi Customs Agents Group, Bohri Road, Karachi.
12) The Webmaster, Federal Board of Revenue, Islamabad.
13) Guard File.

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