GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI
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C. No. Misc/08/2015-VIIIB/IX/Div-52 Dated: 09 -10-2026

VALUATION RULING NO. 2114 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 INFUSION GIVING SETS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

1.	Valuation Ruling	This Valuation Ruling supersedes Valuation Ruling No. 885/2016 dated 25.07.2016.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 22.09.2026.

Background of the Issue: The customs values of Infusion Giving Sets were previously determined vide Valuation Ruling No. 885/2016 dated 25.07.2016. Since considerable time has elapsed and the existing Valuation Ruling was more ten years old, it was considered necessary to review the determined customs values in the light of prevailing international prices, current import trends and other relevant factors. Accordingly, the Directorate initiated proceedings for determination of the customs values of the subject goods under Section 25A of the Customs Act, 1969 (hereinafter called "the Act"). Accordingly, meeting notices were issued to the importers and other concerned stakeholders, inviting them to participate in the valuation proceedings and submit relevant documentary evidence, including import documents, invoices, and other information considered necessary for determination of the customs values.

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2. Participation of Stakeholders during the Meeting: Meeting was conducted on 22.09.2026 to deliberate in detail upon the issues pertaining to the valuation of the subject goods. During the meeting, the participants were requested to furnish documentary evidence in support of their contentions. Accordingly, they submitted Goods Declarations (GDs), packing lists, commercial invoices, and export documents issued by the country of export. The documents so furnished were examined and duly considered as part of the valuation exercise.

3. Analysis/Exercise done to determine Customs Values: The viewpoints of all relevant stakeholders were carefully analyzed, and a detailed examination of import data for the preceding ninety (90) days was conducted. Accordingly, the 90 days' import data, along with the supporting import documents, was comprehensively evaluated to determine prevailing price trends. Furthermore, market enquiries were conducted in accordance with the prescribed procedure laid down in Office Order No. 17/2014 dated 19.03.2014.

4. Method(s) adopted to determine Customs values: Valuation methods, provided in Section 25 of the Act, were duly followed and applied sequentially to address the valuation

issue at hand. The transaction value method under sub-section (1) of Section 25, was examined; however, the same could not be relied upon due to the absence of complete, reliable and verifiable information required under sub-section (2) of Section 25, and the non-availability of sufficient supporting documents to establish the truth and accuracy of the declared values. The values of identical and similar goods, as contemplated under sub-sections (5) and (6) of Section 25, were also examined; which was deemed appropriate and the same was relied upon.

5. Customs Values for Infusion Giving Set- *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values:

S. No	Description of Goods	PCT	Origin	Customs Value (C&F) US$/Set
1	Infusion Giving Set without Burette	9018.3920	China	0.065
			Other Origins	0.090
2	Infusion Giving Set with Burette		China	0.320
			Other Origins	0.380
3	Infusion Giving Set with needle with Y port		China	0.097
			Other Origins	0.114

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 such higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969 and the same may be referred to this Directorate General.

7. 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.

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.