



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



C. No. Misc/02/2011-IX/460

Dated: 05-06-2026

VALUATION RULING NO. 2087 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES OF AMMUNITION UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

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|----|------------------------------------|---|
| 1. | Valuation Ruling | This Ruling supersedes earlier Valuation Ruling No. 2036/2026 dated 16.01.2026. |
| 2. | Date of meetings with stakeholders | Meeting with the relevant stakeholders was called on 30.04.2026. |

Background of the Issue: The Customs values of ammunition were earlier determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 2036/2026 dated 16.01.2026. Subsequent to issuance of the said Valuation Ruling, representations were received from M/s Bandoowala for inclusion of .22 Caliber ammunition, particularly ELEY Brand of United Kingdom origin, as the values thereof had not been specifically determined in the existing Valuation Ruling. Moreover, inclusion of .222 Caliber ammunition was also contended by other stakeholders. The stakeholders further submitted that customs values of ammunition already covered under the existing Valuation Ruling may also be revised in accordance with prevailing market trends, available declared values and current assessment practice. Accordingly, an exercise was initiated by this Directorate for determination / revision of customs values of ammunition under Section 25A of the Customs Act, 1969.

Participation of stakeholders during the meeting: A meeting for determination / revision of customs values of ammunition was called on 30.04.2026, which was attended by the relevant stakeholders including representatives of M/s Bandoowala and other importers / stakeholders. The participants were heard in detail and their viewpoints were duly considered. The representatives of M/s Bandoowala submitted that they import .22 Caliber ammunition of ELEY Brand from United Kingdom at actual transactional values which are comparatively on the higher side, whereas some other importers are declaring / importing similar goods at much lower values. They, therefore, requested that .22 Caliber ammunition, specifically ELEY Brand of United Kingdom origin, may be included in the Valuation Ruling to ensure uniform assessment and to address the issue of under invoicing. During the course of proceedings, other stakeholders also contended for inclusion of .222



Caliber ammunition in the Valuation Ruling. The stakeholders further submitted that customs values of ammunition may be revised keeping in view prevailing market trends, available declared values and current assessment practice. The stakeholders were requested to submit relevant import documents, invoices, sales tax invoices, market evidence and other documentary material in support of their contentions and declared values.

3. Analysis/Exercise done to determine Customs Values: Available import data was retrieved and examined. The declared values were scrutinized with reference to description, caliber, brand, origin, quantity, declared invoice values and other relevant factors. It was observed from the available record that importers other than M/s Bandoowala had declared / imported .22 Caliber ammunition of ELEY Brand, United Kingdom origin, at values considerably lower than the values declared by M/s Bandoowala for comparable goods. Market inquiries were also conducted to ascertain prevailing market prices of ammunition of different calibers, brands and origins. The available import data, declared invoice values, reference values, stakeholders' submissions, market inquiry reports and other relevant information were examined and compared. After considering the available record and prevailing market trends, the customs values of ammunition have been determined accordingly.

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 wide variation in declared values, including considerable variation in declared values of comparable .22 Caliber ammunition of ELEY Brand, United Kingdom origin, imported by different importers, and due to absence of complete and verifiable information in certain cases as required under sub-section (2) of Section 25 of the Customs Act, 1969. The identical goods value method provided under sub-section (5) of Section 25 of the Customs Act, 1969 was examined for applicability. The available import data of identical goods was considered, particularly in respect of goods having the same description, caliber, brand and origin. However, the same could not be solely relied upon due to variation in declared values, quantities, commercial levels and other relevant factors. The similar goods value method provided under sub-section (6) of Section 25 of the Customs Act, 1969 was also examined and considered to the extent of available comparable data. Market inquiries, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, were conducted to ascertain prevailing market prices of the subject goods and to compare the same with available declared values. In line with the statutory sequential order of Section 25, the computed value method as provided under sub-section (8) of Section 25 of the Customs Act, 1969 was also examined; however, the same could not be applied due to non-availability of credible and verifiable information regarding cost of materials, conversion cost, manufacturing expenses, overheads and associated expenses in the country of export. Accordingly, the customs values of the subject goods have been determined under sub-section (9) of Section 25 of the Customs Act, 1969, read with sub-sections (5), (6) and (7) thereof, by applying reasonable flexibility in conformity with the aims and provisions of Section 25 of the Customs Act, 1969.



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

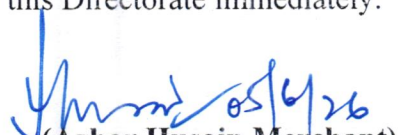
| Sr. No. | Description | PCT | Proposed PCT for WeBOC | Origin | Customs Values C&F US\$/Pc |
|---------|------------------------------------|-----------|------------------------|-----------------------|----------------------------|
| 1 | Cartridges Caliber 30 Bore | 9306.3090 | 9306.3090.1000 | China | 0.17 |
| | | | 9306.3090.1100 | Other Origins | 0.2 |
| 2 | Cartridges Caliber 9mm | | 9306.3090.1200 | China / Turkey | 0.17 |
| | | | 9306.3090.1300 | Other Origins | 0.21 |
| 3 | Cartridges Caliber .223 Rem / 5.56 | | 9306.3090.1400 | China / Oman / Turkey | 0.22 |
| | | | 9306.3090.1500 | Other Origins | 0.24 |
| 4 | Cartridges Caliber .22 | | 9306.3090.1600 | Europe / USA | 0.15 |
| | | | 9306.3090.1700 | Other Origins | 0.13 |
| 5 | Cartridges Caliber .222 | | 9306.3090.1800 | Europe / USA | 0.22 |
| | | | 9306.3090.1900 | Other Origins | 0.20 |

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.

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 & 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.

