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**The Collectors of Customs**, Collectorate of Customs, (Appraisement - West / Appraisement - East/ Appraisement - Port Muhammad Bin Qasim-SAPT / Enforcement / JIAP), Karachi / Hyderabad / (Appraisement / Enforcement), Quetta / Gwadar / (Appraisement / Enforcement / AIIA), Lahore/ Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot)/ Enforcement, Multan / Islamabad/ Gilgit-Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan/ Khuzdar, Exports (Port Muhammad Bin Qasim/ Custom House), Karachi.

**DETERMINATION OF CUSTOMS VALUES OF I.V CANNULA/ I.V CATHETER**  
**UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

**1852**  
**(VALUATION RULING NO. /2024)**

No. Misc/ 08/2023/IX /115

Dated: 12-02-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of I.V Cannula/ I.V Catheter are determined as follows:

2. **Background of the valuation issue:** Earlier the Customs values of I.V Cannula/ I.V Catheter were determined under Section 25A of the Act, vide Valuation Ruling No. 1770/2023 dated 18-04-2023. The Director General of Customs Valuation, Karachi vide Order in Revision No. 38/2023 dated 21-07-2023 stated "*It is observed that the issues highlighted by the representative of M/s Hashir Surgical Services, regarding the inclusion of their brand in the VR, namely "Top" imported from Malaysia, and the difference between customs values of IV Cannula, with stopper and without stopper, imported from Vietnam, need consideration by the respondent department*". Therefore, an exercise was initiated by the Directorate of Customs Valuation, Karachi to re-determine the customs values of the subject goods in terms of Section 25A of the Customs Act, 1969.

3. **Analysis / Exercise done to determine Customs Values:** In this regard, meeting dated 18-10-2023 was held in the Directorate of Customs Valuation, Karachi. Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25 (7) read with Section 25(9) of the Customs Act, 1969.

4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, are duly considered 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 goods value method provided in Section 25(5) was 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 absence of demonstrable evidences of quantities and qualities. Information available was, hence, found incomplete. Subsequently, similar goods value method provided in Section 25(6) was also examined for applicability to determine Customs values of subject goods. The assessed values in similar goods import data of I.V Cannula/ I.V Catheter for the last 90 days of various origins reflected values as per previous VR No. 1770/2023 dated 18-04-2023. However, Declared Values (DV) of similar goods had showed consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted but could only yield results to some extent because of variation in market prices. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same also could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of I.V Cannula/ I.V Catheter. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7), and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Customs Act 1969 may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

5. **Customs values of I.V Cannula/ I.V Catheter hereinafter specified** shall be assessed to duty / taxes on the following minimum Customs Values:-

S.No.	Description of goods	PCT	WeBOC	Origin	Customs Values (C&F US\$) per piece
(1)	(2)	(3)	(4)	(5)	(6)
1	I.V. Cannula / I.V. Catheter without stopper		9018.3940.1000	China	0.130
	I.V. Cannula / I.V. Catheter with stopper		9018.3940.1100		0.147
2	I.V. Cannula / I.V. Catheter without stopper	9018.3940	9018.3940.1200	Egypt/Turkey	0.145
	I.V. Cannula / I.V. Catheter with stopper		9018.3940.1300		0.175
3	I.V. Cannula / I.V. Catheter without stopper		9018.3940.1400	Europe	0.285
	I.V. Cannula / I.V. Catheter with stopper		9018.3940.1500		0.315
4	I.V. Cannula / I.V. Catheter without stopper		9018.3940.1600	Indonesia	0.200

	I.V. Cannula / I.V. Catheter with stopper	9018.3940.1700		0.230
5	I.V. Cannula / I.V. Catheter without stopper	9018.3940.1800	Japan	0.290
	I.V. Cannula / I.V. Catheter with stopper	9018.3940.1900		0.330
	I.V. Cannula / I.V. Catheter without stopper	9018.3940.2000	Korea	0.160
6	I.V. Cannula / I.V. Catheter with stopper	9018.3940.2100		0.190
	I.V. Cannula / I.V. Catheter (Safety)	9018.3940.2200	Malaysia	0.320
8	I.V. Cannula / I.V. Catheter (Intocan) Without stopper	9018.3940.2300		0.220
	I.V. Cannula / I.V. Catheter (Intocan) With stopper	9018.3940.2400		0.250
9	I.V. Cannula / I.V. Catheter (Top) Without stopper	9018.3940.2500		0.180
	I.V. Cannula / I.V. Catheter (Top) With stopper	9018.3940.2600		0.210
10	I.V. Cannula / I.V. Catheter (Vasofix)	9018.3940.2700		0.210
11	I.V. Cannula / I.V. Catheter without stopper	9018.3940.2800	Saudi Arabia/ Lebanon	0.185
	I.V. Cannula / I.V. Catheter with stopper	9018.3940.2900		0.215
12	I.V. Cannula / I.V. Catheter without stopper	9018.3940.3000	Qatar	0.165
	I.V. Cannula / I.V. Catheter with stopper	9018.3940.3100		0.195
13	I.V. Cannula / I.V. Catheter without stopper	9018.3940.3200	Thailand	0.230
	I.V. Cannula / I.V. Catheter with stopper	9018.3940.3300		0.260
14	I.V. Cannula / I.V. Catheter	9018.3940.3400	Vietnam	0.14

	without stopper			
	I.V. Cannula / I.V. Catheter with stopper	9018.3940.3500		0.17
15	I.V. Cannula / I.V. Catheter without stopper	9018.3940.3600	UAE	0.22
	I.V. Cannula / I.V. Catheter with stopper	9018.3940.3700		0.25

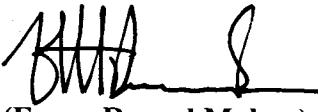
7. In cases where declared/ transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub Section (1) of Section 25 of the Act. In case of consignments imported by air, the assessing officer shall take into account the difference between air and sea freight while applying the Customs values determined in this Ruling.

8. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Section (4) of Section 25A of the Act.

9. **Revision of the value determined vide this Valuation Ruling:** A revision petition could be filed against this Ruling, as provided under Section 25D of the Act, within 30 days from the date of issuance of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the staff concerned without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The customs values determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon.

11. *This ruling supersedes Valuation Ruling No. 1770/2023 dated 18-04-2023.*



(Fayaz Rasool Maken)  
Director

Copy for information to: -

- 1) The Member Customs (Policy/Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Intelligence and Investigation (Customs)-Federal Board of Revenue, Islamabad.
- 3) The Director General, Customs Valuation, Custom House, Karachi.
- 4) The Director General (Reforms & Automation), Custom House, Karachi.
- 5) The Director General, PCA& Internal Audit, Custom House, Karachi.

- 6) The Director General, IOCO, Custom House, Karachi.
- 7) The Director General, Transit Trade, Custom House, Karachi.
- 8) The Chief Collector of Customs (North), Custom House, Islamabad.
- 9) The Chief Collector of Customs Enforcement (Central), Custom House, Lahore.
- 10) The Chief Collector of Customs Appraisement, (Central), Custom House, Lahore.
- 11) The Chief Collector of Customs, Balochistan, Custom House, Quetta.
- 12) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 13) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 14) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 15) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 16) The Director, Transit Trade, Custom House Karachi
- 17) The Director, Directorate of Customs Valuation, Lahore.
- 18) The Secretary (Valuation & Audit), Federal Board of Revenue, Islamabad.
- 19) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 20) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 21) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 22) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 23) The Webmaster, Federal Board of Revenue, Islamabad.
- 24) Guard File.