



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



C.No. Misc/08/2024-IX/1828

Dated: 04-08-2025

VALUATION RULING NO. 2017 / 2025

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.
3. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

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 were called on 02-07-2025.

3. **Background of the Issue:** Earlier the customs values of Blood Collection Tube were determined under section 25A of the Customs Act, 1969, vide Valuation No. 1937/2024 dated 19-12-2024. The valuation ruling was challenged before the Director General under Section 25D of the Customs Act, 1969 and was remanded back to the Directorate vide Order in Revision No.18/2025 dated 19-03-2025 with instruction to undertake fresh exercise under section 25A of the Customs Act, 1969 and to conduct fresh exercise keeping in view the objection mentioned order in revision till then the valuation ruling shall hold in field.

4. **Analysis/Exercise done to determine Customs Values:** A meeting was convened on 02-07-2025 which was attended by both importers and a local manufacturer. During the meeting, importers submitted that international prices of the subject goods have come down due to advancement in technology. The local manufacturer on the other hand, contended that the ruling of blood collection tubes should be increased, keeping in view prevalent market prices. To support his contentions, he submitted some quotations from Chinese suppliers.

5. **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 declared/transaction values, as laid down under sub-section (1) of Section 25 ibid, were found inapplicable, as the importers did not furnish any documentary evidence to establish that the declared values represented true transactional values. The methods based on the values of identical or similar goods, as outlined in sub-sections (5) and (6) ibid, were also examined for applicability. However, the import/clearance data reviewed could not be relied upon due to variations in declared values compounded by concerns of group under-invoicing. Consequently, the available information was deemed inappropriate for determining customs values. Market enquiries, as envisaged under sub-



section (7) of Section 25 of the Customs Act, 1969, were therefore conducted, online prices of the subject goods were also checked for references. Accordingly, the customs values of the subject goods have been determined under Section 25(7) of the Customs Act, 1969,

6. **Customs Values for Blood Collection Tube, 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	US\$ / Pkt of 100 Pcs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Blood Collection Tube (Glass)	9018.3981	9018.3981.1000	China	0.0155	1.55
2	Blood Collection Tube (PET)	9018.3982	9018.3982.1000	China	0.0200	2.00

7. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. 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.

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

9. 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.

10. 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 / (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), F.B.R., Islamabad.

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- 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 Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.



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