



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



C. No. Misc/09/2009-VI/840

Dated: 08-08-2025

VALUATION RULING NO. 2019/2025

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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. 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.
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 STEEL FILES FLAT BASTARD, HALF ROUND, FULL ROUND UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1283/2018 dated 13.04.2018.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 09.04.2025.

Background of the Issue: The customs values of Steel Files, Flat Bastard, Half Round, Full Round were previously determined vide Valuation Ruling No. 1283/2018 dated 13.04.2018. As the existing ruling is now over Seven years old, this Directorate has initiated an exercise for the re-determination of customs values under Section 25A of the Customs Act, 1969. In this regard, a meeting was scheduled on 09.04.2025.

2. **Stakeholders' participation in determination of Customs Values:** During the meeting, M/s. Mishal Traders appeared and contended that the existing Valuation Ruling is over seven years old and does not reflect the current international prices, which have declined significantly. They requested that the ruling be revised in line with prevailing international market values. It was further highlighted that due to the higher customs values, the item is not being regularly imported through legal channels, resulting in the local market being supplied through smuggling routes.

3. **Method(s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969, were applied sequentially for the determination of customs values. The transaction value method, as provided under sub-section (1), was found inapplicable as the declared values did not correspond to prevailing market prices. Likewise, the method based on the values of identical goods, as stipulated under sub-section (5) of Section 25, could not be solely relied upon due to the absence of conclusive evidence regarding the quality, quantity, and commercial comparability of the goods. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was conducted in accordance with the procedure laid down in Office Order No. 17/2014 dated 19-03-2014. However, owing to variations in qualities and specifications, no conclusive results were obtained, as prices exhibited significant fluctuation. Subsequently, the valuation methodology under sub-section (8) of Section 25 of the Customs Act, 1969, was applied by



taking London Metal Bulletin (LMB) prices of the main constituent materials, with appropriate value addition on account of conversion costs and freight, which provided a workable basis for determining the value of the goods in question. Finally, market information obtained from surveys, credible online sources, and internationally recognized publications pertaining to raw material prices, as envisaged under Section 25A *ibid*, was gathered, analyzed, and utilized. Based on this comprehensive evaluation, the customs values of the subject goods have been determined under sub-section (9), read with sub-section (7) of Section 25 of the Customs Act, 1969, as under: -

4. **Customs values for Steel Files, Flat Bastard, Half Round, Full Round** *hereinafter specified* shall be assessed to duty/taxes at the following minimum Customs values:-


S. No.	Description	PCT Heading	Proposed PCT for WeBOC	Origins	Customs Values (C&F) US\$ Per Kg
1	2	3	4	5	6
1	Steel Files Flat Bastard (Assorted Sizes)	8203.1000	8203.1000.1000	China	2.85
			8203.1000.1000	Indonesia	3.60
			8203.1000.1000	Others	4.20
2	Steel Files Half Round (Assorted Sizes)	8203.1000	8203.1000.1100	China	2.68
			8203.1000.1100	Indonesia	3.35
			8203.1000.1100	Others	4.01
3	Steel Files Full Round (Assorted Sizes)	8203.1000	8203.1000.1200	China	2.40
			8203.1000.1200	Indonesia	3.00
			8203.1000.1200	Others	3.60
4	Steel Files Other Shape (Assorted Sizes)	8203.1000	8203.1000.1300	China	3.00
			8203.1000.1300	Indonesia	3.75
			8203.1000.1400	Others	4.50

5. 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.

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

7. 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.

8. 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 (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.
- 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.

