



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



C. No. Misc/25/2016-IX/841

Dated: 08-08-2025

VALUATION RULING NO. 2020 / 2025

1. This ruling supersedes Valuation Ruling No. 1202/2017 dated 18-08-2017.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
3. 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.
4. 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 MEDICAL ITEMS / EQUIPMENT UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1. Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1202/2017 dated 18-08-2017.
2. Date of meetings with stakeholders	The meeting with the relevant stakeholders were called on 12.06.2025.

3. **Background of the Issue:** The Directorate had issued Valuation Ruling No. 1202/2017 dated 18-08-2017 for medical items/ equipment under section 25A of the Customs Act 1969. As the Valuation Ruling is eight (08) years old, accordingly, in pursuance of analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the re-determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** Accordingly, meeting was convened on 12-06-2025 to re-evaluate the customs values of the subject goods. The meeting was attended by the relevant stakeholders along with their legal counsels. During the proceedings, the stakeholders submitted relevant documents along with their proposed values and samples thereof which were taken on record.

5. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied 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. The data provided some reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities. Information available was, hence, found



incomplete. Subsequently, similar goods value method provided in Section 25(6) was examined for applicability to determine Customs value of subject goods. However, Declared Values of similar goods had shown consistent variations. Hence, this method was also found inapplicable. Market inquiry 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 variations 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 Medical Items / Equipment. 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.

6. **Customs values of Medical Items / Equipment: Medical Items / Equipment** hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table: -

Sr. No.	Description of Goods	HS Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) USS
1	2	3	4	5	6
1	Alcohol Swab/Pad	3005.9090	3005.9090.1000	China	3.70/Kg
2	Non-Woven Face Mask (Disposable / Surgical) Nurse Cap, Beard Cover, Shoe cover, Surgeon Cap, Surgeon gown etc	6307.9090	6307.9090.1000		2.50/Kg
3	Endotracheal Tube (Un-Cuffed)	9018.3960	9018.3960.1000		0.24/pc
4	Endotracheal Tube (Cuffed)	9018.3200	9018.3200.1000		0.32/pc
5	Suction Connecting Tube (1/4"2.5M)	9018.3990	9018.3990.1000		0.34/pc
6	Suction Connecting Tube (1/4"3M)	9018.3990	9018.3990.1100		0.44/pc
7	Latex Foley Catheter Tube (2way)	9018.3990 9018.9090	9018.3990.1200 9018.9090.1000		0.28/pc
8	Dignity sheet (Bed sheet of Non-Woven)	9619.0090	9619.0090.1000		1.45/Kg
9	Silicone Foley Catheter Tube (2way)	9018.3990	9018.3990.1300		0.45/pc
10	Silicone Foley Catheter Tube (3way)	9018.3990	9018.3990.1400		0.65/pc
11	Stomach Tube	9018.3990	9018.3990.1500		0.11/pc
12	Nelaton Tube	9018.3990	9018.3990.1600		0.08/pc
13	Heparin Cap	9018.9090	9018.9090.1100		0.26/pc
14	Nebulizer Compressor Machine	9019.2030	9019.2030.1000		8.00/pc
15	Nebulizer Mask / Oxygen Mask	9020.0020	9020.0020.1000		0.36/pc
16	Nasal Oxygen Cannula / Tube	9018.3990 9018.9090	9018.3990.1700 9018.9090.1200		0.12/pc
17	Feeding Tube	9018.3990 9018.9090	9018.3990.1800 9018.9090.1300		0.07/pc
18	Yankaure Handle with tube	9018.3990 9018.9090	9018.3990.1900 9018.9090.1400		0.36/pc
19	Rectal Tube	9018.3990 9018.9090	9018.3990.2000 9018.9090.1500		0.10/pc

20	3-way Stopcock without Tube	9018.3990 9018.9090	9018.3990.2100 9018.9090.1600	0.15/pc
21	3-way Stopcock with Tube (10 cm)	9018.3990 9018.9090	9018.3990.2200 9018.9090.1700	0.17/pc
22	Spinal Needle	9018.3990 9018.9090	9018.3990.2300 9018.9090.1800	0.25/pc
23	Stetho Scope (Simple)	9018.9020	9018.9020.1000	1.25/pc
24	Stetho Scope (Rappaport) (branded)	9018.9020	9018.9020.1100	6.75/pc
25	Aneroid Sphygmomanometer	9018.9050	9018.9050.1000	4.00/pc
26	Digital Sphygmomanometer	9018.9050	9018.9050.1100	8.00/pc
27	Mercurial Sphygmomanometer	9018.9050	9018.9050.1200	11.00/pc
28	Thermometer (Oral Type)	9025.1110	9025.1110.1000	0.28/pc
29	Thermometer (Flat Type)	9025.1110	9025.1110.1100	0.35/pc
30	Thermometer (Digital Type) (Low End brands)	9025.1110	9025.1110.1200	0.90/pc
31	Thermometer Mercury free (Low end brand)	9025.1110	9025.1110.1300	0.95/pc
32	Dental Chair (Note: Expensive Brands like Belmont, Siemens and Clesta etc are not included in these values)	9025.1110	9025.1110.1400	15/Kg
33	Disposable Skin Stapler (Surgical)	9018.9090	9018.9090.1900	1.5/pc
34	ECG Eltro Rod	9018.9090	9018.9090.2000	1.35/pc
35	3ball Spirometer	9018.2090	9018.2090.1000	1.10/pc
36	Blood Lancet (box-200pcs)	9018.9090	9018.9090.2100	0.75/box

Note: Above values are not applicable on international brands like, Omron, Rossmax, Certeza, Beurer, Citizen, Accu cheek, Certeza, Accusure, and B Braun etc. even if manufactured in China.

7. 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. The values determined in this VR shall be treated as minimum benchmark values and do not bar the Collectorate from applying from the higher transaction values of identical or similar goods available in 90 days for the assessment of goods.

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

10. The VR shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.


11. The Collectorates of customs shall ensure the implementation of VR 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 (Appraisalment-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:

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- 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 & WEOC 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.

PLEASE CIRCULATE


MANSOOR ALI
(General Secretary)
Karachi Customs Agents Association