

**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**CUSTOM HOUSE KARACHI**

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**The Collectors of Customs**, Collectorate of Customs, (Appraisement - West / Appraisement - East / SAPT / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / Khuzdar, (Appraisement / Enforcement / AIIA), (Appraisement – East / Appraisement - 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).

**DETERMINATION OF CUSTOMS VALUES OF MEDICINES / MEDICAMENTS IN  
PACKING FOR RETAIL SALE UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1752/2023)**

C. No. Misc/11/2017-II/287

Dated: 13<sup>th</sup> March, 2023

In exercise of powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Medicines / Medicaments in Packing for Retail Sale are determined as follows:

**Background of the valuation issue:** Earlier, the Customs values of Medicines/Medicaments in Packing for Retail Sale were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1294/2018 dated 24-04-2018. Several representations were received for determination of Customs value afresh in the light of prevailing prices in the international market. Further, the Honourable High Court of Sindh vide judgment in CP 2673 of 2009 in Sadia Jabbar vs Federation of Pakistan & Others has held that "*while a Valuation Ruling will continue to hold the field unless revised or rescinded, any aggrieved importer has the right to approach the concerned officer after the ninety days period and he would then have to give reasons why the ruling has not been revised or rescinded.*" Therefore, an exercise has been undertaken by this Directorate to determine the same.

**2. Stakeholders' participation in determination of Customs values:** Meetings were convened on 25.01.2023 and 16.02.2023 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings. The participants also submitted their proposals and the same were considered for valuation of the subject goods.

**3. Analysis / Exercise done to determine Customs Values:** The stakeholders contended that the prices of Medicines / Medicaments in Packing for Retail Sale have seen a slightly upward trend since the issuance of the existing Valuation Ruling. Therefore, customs values of the subject goods needed to be determined as per the prevailing prices in the international market. They also submitted proposals in this regard. Ninety (90) days' clearance data has been retrieved and the same has been scrutinized.

**4. Method 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/similar goods value methods provided in Section 25(5) & (6) *ibid* were examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities, variation in

declaration, variety and specifications. Information available was, hence, found inappropriate. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969. Various Wholesale and Retail Markets were visited to observe the actual prices of Menthol Crystals. On the basis of available data, market and online survey, and prices of international publications, the values of Menthol Crystals have been determined sub-Section (7), read with sub-Section 25(9), of Section 25 of the Customs Act, 1969.

**5. Customs values of Medicines/Medicaments in Packing for Retail Sale:** Medicines/ Medicaments in Packing for Retail Sale, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:

Sr. No.	Description	PCT Code	Proposed PCT for WEBOC	Origin	Customs Values (C&F) (including Retail Packing) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Benzyl Penicillin Sodium Injection 1000000 I.U.	3004.1090	3004.1090.1000	China	3.16
2	Benzyl Penicillin Injection 4000000 I.U. (for Veterinary Use)	3004.1090	3004.1090.1100	China	4.94
3	Ampicillin Sodium Injection 500mg	3004.1090	3004.1090.1200	China	3.59
4	Lincomycin Hydrochloride Injection 600mg/2ml	3004.2000	3004.2000.1000	China	9.98
5	Metronidazole Injection (0.5% W/V) 500mg/100ml	3004.2000	3004.2000.1100	China	0.94
6	Gentamycin Injection B.P 80MG/2ML	3004.2000	3004.2000.1200	China	5.78
7	Oxy Tetracycline Dihydrate Capsule 250mg B.P. (Tin Packing)	3004.2000	3004.2000.1300	China	10.35
8	Oxy Tetracycline Dihydrate Capsule 250mg B.P. (Blister Packing)	3004.2000	3004.2000.1400	China	8.68
9	Diclofenac Sodium Injection 75mg/3ml	3004.2000	3004.2000.1500	China	2.99
10	Doxycycline Hyclate Capsules B.P. 100mg	3004.2000	3004.2000.1600	China	13.80
11	Indomethacin Capsules 25mg (Tin Packing)	3004.2000	3004.2000.1700	China	11.31
12	Indomethacin Capsules B.P. 25mg (Blister packing)	3004.2000	3004.2000.1800	China	9.61
13	Sipicon Injection (Streptomycin Sulphate 5GM/Procain Penicillin 150000 I.U/ Benzyl Penicillin 500000 I.U) 5gram I.M. (for Veterinary use)	3004.2000	3004.2000.1900	China	7.09
14	Dexamethasone Injection USP 1 ML	3004.2000	3004.2000.2000	China	4.90
15	Aminophyllin Injection 10ml/250mg	3004.2000	3004.2000.2100	China	2.55
16	Calcium Gluconate Injection 1 gram BP 10%	3004.2000	3004.2000.2100	China	2.97

17	Fostomycin Syrup 250mg (Suspension 60 ml)	3004.2000	3004.2000.2300	China	3.43
18	Kanamycin Sulphate Injection 1 gram	3004.2000	3004.2000.2400	China	5.79
19	Vitamin AD3 Injection 1 ml (D3 Injection)	3004.2000	3004.2000.2500	China	19.95
20	Water for Injection 5ml B.P	3004.9099	3004.9099.1000	China	1.49
21	Metoclopramide Injection B.P 10mg/2ml	3004.9099	3004.9099.1100	China	3.89
22	Streptomycin Sulphate for Injection (Equivalent to 1 gram Steptomyc in Base)	3004.9099	3004.9099.1200	China	4.07
23	Normalsalin-9 Injection 0.9/100ml	3004.9099	3004.9099.1300	China	1.28
24	Ciprofloxacin Tablet 250mg	3004.9099	3004.9099.1400	China	11.06
25	Ciprofloxacin Tablet 500mg	3004.9099	3004.9099.1500	China	12.80

Note: The customs values as specified in the column (6) have been determined after duly accounting for the aspect of tare weights regarding bottle, unit box packing etc. At assessment stage no further allowance is admissible on any account.

6. In cases, where declared 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 Customs Act, 1969. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

**7. Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same is rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

**8. Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate Immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table of this Ruling. PCT 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 certifications required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

10. This Ruling supersedes Valuation Ruling No. 1294/2018 dated 24-04-2018.

**(FAYAZ RASOOL MAKEN)**  
Director

Copy for information to:-

1. The Member Customs (Operations), Federal Board of Revenue, Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
4. The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.

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