

(This Ruling has been revised / superseded vide Valuation Ruling No. 1852/2024 dated 12-02-2024)

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

The Collectors of Customs, Collectorates 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 I.V. CANNULA/ I.V. CATHETER UNDER
SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 1770/2023)

No. Reg. Misc/01/200079-VIII(B)/IX/439

Dated: 18th April, 2023

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

- 2. Background of the valuation issue:** Earlier, the values of LV. Cannula/LV. Catheter were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1707/2022 dated 13-12-2022. However, the same was challenged by various importers under Section 25-D of the Customs Act, 1969, against which Order-in-Revision No. 20/2023 dated 30-03-2023 was issued and the case was remanded back to the Directorate of Customs Valuation for denovo consideration. Therefore, an exercise has been undertaken by the Directorate to determine the same.
- 3. Stakeholders' participation in determination of Customs values:** Meeting was convened on 17-04-2023 which was 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.
- 4. Analysis / Exercise to done to determine Customs values:** The stakeholders requested that the values of China and Turkey origin should be revised keeping in view the international market prices and prices of the raw materials. The importers of I.V. Cannula/I.V. Catheter of Chinese origin also provided their export Goods Declaration and Invoices from China. For this purpose, Ninety (90) days' data has also 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) of the Customs read with Section 25(9) of the Customs Act, 1969.
- 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 wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at correct/transaction value. Therefore, identical goods value method provided in Sections 25(5) was examined for applicability to determine customs value of subject goods but the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Then, similar goods value method provided in Section 25(6) *ibid* was examined for applicability to determine Customs values of subject goods, however the same could not be solely relied upon due to afore-stated reasons. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7) of Section 25 of the Customs Act, 1969. Various Retail Markets were checked to observe the actual prices of I.V. Cannula/I.V. Catheter. On the basis of available data /

information collected and exercise conducted, the values of I.V. Cannula/I.V. Catheter have been determined under sub-Section (5), read with sub-Section (9) of Section 25 of the Customs Act, 1969.

6. Customs values for I.V. Cannula / I.V. Catheter: -hereinafter specified shall be assessed to duty / taxes on the Customs Values as given below:-

Sr. No.	Description of Goods	PCT Heading	Proposed PCT for WEBOC	Origin	Customs Value C&F (US\$/PC)
(1)	(2)	(3)	(4)	(5)	(6)
1.	I.V. Cannula/ I.V. Catheter Without Stopper	9018.3940	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		9018.3940.1200	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		0.33
6.	I.V. Cannula/ I.V. Catheter Without Stopper		9018.3940.2000	Korea	0.160
	I.V. Cannula/ I.V. Catheter With Stopper		9018.3940.2100		0.190
7.	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 (Vasofix)		9018.3940.2500		
10.	I.V. Cannula/ I.V. Catheter Without Stopper		9018.3940.2600	Saudi Arabia/ Lebanon	0.185
	I.V. Cannula/ I.V. Catheter With Stopper		9018.3940.2700		0.215
11.	I.V. Cannula/ I.V. Catheter Without Stopper		9018.3940.2800	Qatar	0.165
	I.V. Cannula/ I.V. Catheter With Stopper		9018.3940.2900		0.195
12.	I.V. Cannula/ I.V. Catheter Without Stopper		9018.3940.3000	Thailand	0.230
	I.V. Cannula/ I.V. Catheter With Stopper		9018.3940.3100		0.260
13.	I.V. Cannula/ I.V. Catheter without Stopper		9018.3940.3200	Vietnam	0.15
	I.V. Cannula/ I.V. Catheter with Stopper		9018.3940.3300		0.26
14.	I.V. Cannula/ I.V. Catheter without Stopper		9018.3940.3400	U.A.E	0.22
	I.V. Cannula/ I.V. Catheter with Stopper		9018.3940.3500		0.25

7. 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.

8. Validity of this Valuation Ruling: The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless the same are rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25A of the Customs Act, 1969 read with Rule 107(a), Chapter IX, of the Custom Rules, 2001.

9. Revision of the value determined vide this Valuation Ruling: A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue 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 concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. The Customs

values determined in the ruling are for the description and specification as mentioned in Para-6 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 certification 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.

11. This Valuation Ruling supersedes Valuation Ruling No. 1707/2022 dated 13-12-2022.

(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.