

VALUATION RULING NO. 1995 / 2025

1. This ruling supersedes 'Annex-E' of Valuation Ruling No.1778/2023 dated 17-05-2023.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

DETERMINATION OF CUSTOMS VALUES OF AMMUNITION UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	Redetermination / revision of values of 'Annex-E' of earlier Valuation Ruling No. 1778/2023 dated 17.05.2023.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 31-01-2025

2. **Background of the valuation issue:** Representations were received by the Stakeholders regarding determination of customs values of subject goods with a contention that the values in the existing Valuation Ruling are on a higher side. In view of the aforesaid this Directorate initiated an exercise for the determination of customs values of Ammunition under Section 25A of the Customs Act, 1969.

3. **Analysis / Exercise done to determine Customs values:** meeting for the determination of customs values was held on 31-05-2025 that was attended by the relevant stakeholders. Their view points were heard in detail in view for determination of customs values of subject goods under section 25A of the Customs Act, 1969. The stakeholders were requested to submit relevant import documents to substantiate their contentions. Determination customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized. Some references of declared values were available. Subsequently, market inquiry was conducted and examined in the light of Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25 (7) read with Section 25(9) of the Customs Act, 1969.

4. **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 enquiry 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 Ammunition. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7), of the Customs Act, 1969.

5. **Customs values of Ammunition of various categories and origins:** Ammunition of various categories and origins *hereinafter specified* shall be assessed to duty / taxes at the minimum Customs values mentioned against them in the Table below:

S.No	Description	PCT	WeBOC PCT	Origin	Customs Value (C&F) US\$ per piece
1	Cartridges caliber 30 bore	9306.3090	9306.3090.1000	China	0.170
2	Cartridges caliber 30 bore	9306.3090	9306.3090.1100	All Other Origins	0.200
3	Cartridges caliber 9mm	9306.3090	9306.3090.1100	China	0.230
4	Cartridges caliber 9mm	9306.3090	9306.3090.1100	All Other Origins	0.250
5	Cartridges caliber .223 Rem	9306.3090	9306.3090.1300	China	0.350
6	Cartridges caliber .223 Rem	9306.3090	9306.3090.1300	All Other Origins	0.370

In all the aforementioned values the actual sea or air freight, as the case may be, shall be added to arrive at the respective C&F value.

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 are 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, 7th Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling, for the given description of goods, are applied by the concerned assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in this ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

10. ***This Ruling supersedes 'Annex-E' of Valuation Ruling No.1778/2023 dated 17-05-2023 only.***


(Dr. Tahir Qureshi)
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:

- 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.