

(This Ruling has been revised / superseded vide Valuation Ruling No. 1823/2023 dated 30-10-2023)

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

The Collectors of Customs, Collectorates of Customs (Appraisement - East / West / Port Muhammad Bin Qasim / SAPT) / Enforcement / JIAP, Karachi / Hyderabad / Quetta (Appraisement / Enforcement), Gwadar / AIIA, Lahore / Appraisement (East/West), Lahore, Faisalabad / Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Sargodha / Khuzdar, Gilgit-Baltistan / Peshawar (Appraisement / Enforcement), Dera Ismail Khan / Exports (Port Qasim / Custom House, Karachi) / Transit Trade, Karachi / Quetta / Peshawar / Lahore.

**DETERMINATION OF CUSTOMS VALUES OF GLASS WARE/PORCELAIN WARE
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 1774/2023)

C. No. Misc/07/2008-V/252

Dated: 20th April, 2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, and the rules made thereunder, the Customs values of Glass Ware/Porcelain Ware are determined as follows:-

2. Background of the valuation issue: Earlier, the customs values of Glass Ware / Porcelain Ware were determined vide Valuation Ruling No. 1602/2022 dated 23-02-2022. As per analysis of Import Data and changes in the international market prices, this Directorate General initiated an exercise for the determination of Customs values of subject goods under Section 25A of the Act *ibid*.

3. Stakeholders' participation in determination of Customs values: Meetings were convened on 20.03.2023 and 03.04.2023 which were attended by the relevant stakeholders. Issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

4. Analysis / Exercise done to determine Customs Values: During the meetings, the importers contended that the values in the existing Valuation Ruling are already higher; therefore, customs values of subject goods may further be rationalized. Furthermore, they stressed upon the fact that quality standards of Indonesian and China Origin goods are more or less same so value of Indonesian goods should be analogous to China. The viewpoint of importers was heard in detail and considered to arrive at customs values of the subject goods.

5. Methods Adopted to Determine Customs Values: Valuation methods specified in section 25 of the Act *ibid*, were duly applied in sequential order to arrive at the Customs value of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Act *ibid*, was found inapplicable due to wide variation of values in import data. Therefore, identical/similar goods value methods provided in Section 25(5) & 25(6) were examined for applicability to determine Customs values of subject goods. However, the same were also found inapplicable because the evidences available in the ninety (90) days were not finalized under section 25(1) of the Act *ibid*. In line with statutory sequential order of section 25, this office conducted market inquiries using deductive value methods under sub-section (7) of Section 25 of the Act *ibid*. Wide ranges of prices were observed for some items depending upon variety/quality of goods. Hence, this method of valuation could not be relied upon due to aforesaid reasons. Finally, the information so gathered was evaluated and analyzed thoroughly and the same was utilized for determination of Customs Values of Porcelain Ware/ Glass Ware under Section 25(7) read with Sub-Section 9 of Section 25 of the Act *ibid*.

6. Customs Values of Glass Ware / Porcelain Ware - *hereinafter specified* shall be assessed to duty/taxes on the minimum Customs values mentioned against them in the Table below:

S. No.	Description of Goods	PCT code	Proposed PCT for WEOC	Origin	Customs Values (C&F)
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(1)	(2)	(3)	(4)	(5)	US\$/Kg (6)
1	Glass Ware Glassware of a kind used for Table, Kitchen, indoor decoration or similar purposes. (Clear /Opal)	7013.1000 7013.2800 7013.9900	7013.1000.1000 7013.2800.1000 7013.9900.1000	China	2.40
				Iran	2.15
				UAE	2.30
				Malaysia, Thailand, Egypt, Korea, Indonesia	2.50
				Turkey, Saudi Arabia	3.10
				Europe, USA, Canada	3.15
				Others	2.90
2	Glassware of a kind used for Table, Kitchen, Indoor decoration or similar purposes. (Gold-Plated)	7013.1000 7013.2800 7013.9900	7013.1000.1100 7013.2800.1100 7013.9900.1100	China	2.80
				Iran	2.60
				UAE	2.70
				Malaysia, Thailand, Egypt, Korea, Indonesia	2.90
				Turkey, Saudi Arabia	3.00
				Europe, USA, Canada	4.90
				Others	4.80
3	Porcelain Ware Tableware, Kitchenware and other Household articles of porcelain or China (Non-Gold plated)	6911.1010 6911.1020 6911.1030 6911.1040 6911.1090 6911.9000	6911.1010.1000 6911.1020.1000 6911.1030.1000 6911.1040.1000 6911.1090.1000 6911.9000.1000	China	2.10
				Iran	1.90
				UAE	2.05
				Malaysia, Thailand, Korea, Indonesia	2.50
				Europe, USA, Canada	2.85
				Others	2.40
				4	Tableware, Kitchen-ware and other Household articles of porcelain or China. (Gold-Plated)
Iran	2.40				
UAE	2.50				
Malaysia, Thailand, Korea, Indonesia	3.15				
Europe, USA, Canada	4.55				
Others	4.00				
5	Not: 1 This Valuation Ruling does not apply to Wedgewood, Waterford, Royal Albert, Royal Doulton, Royal Crown Derby, Corelle, Royal Copenhagen, Limoges, Noritake, and other equivalent brands, Not: 2 This Valuation Ruling does not apply to Crystal Ware.				

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 Act *ibid*. 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.

8. 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 Act *ibid*.

9. 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.

10. 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 assessing officers / officials concerned without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The

Customs values determined in the ruling are for the descriptions and specifications as mentioned in the aforementioned table in this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are 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.

11. This Ruling supersedes Valuation Ruling No. 1602/2022 dated 02-02-2022.

(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 / Hyderabad / Multan.
14. The Director General, 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.