



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West)/
Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial
(Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/
Gilgit-Baltistan, Exports(Karachi/Port Qasim).

Determination of Customs Values of Porcelain Ware / Glass Ware
Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1088 / 2017)

No. Misc/07/2008-IV/V **1753**

Dated: March 17, 2017

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

2. **Background of the valuation issue:** The Customs values of Porcelain Ware / Glass Ware were determined vide Valuation Ruling No. 788/2016 dated 05-01-2016. It was deemed expedient to revise the Valuation Ruling in order to make it reflective of current prices prevailing in the international market. Hence, an exercise was conducted to determine customs values of subject goods afresh.

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meetings were scheduled on 08-02-2017 and 23-02-2017. The stakeholders were requested to submit the following documents:

- Invoices of imports during last three months showing factual value.
- Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- Copies of Sales Tax Invoices issued during last three months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. Some importers of Porcelain Ware / Glass Ware appeared for meeting on 23-02-2017 and contended that there was no change in the international market. Only a few invoices were submitted but the documents, as requisitioned, were not submitted. Even after a lapse of over a week, no documents have been received in this regard.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available as per law. Identical / similar goods value methods provided in Section 25(5) & (6) were also not found helpful in determination of values due to wide variation in values. Online values were also checked. Consequently, market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted but the same could not be exclusively relied upon as the prices varied according to the selling point in the city. Since the manufacturers' costs and raw material prices of producing the goods in question in the country of exportation were not available, computed value method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. All the information so gathered was analyzed and consequently, reliance was placed upon Sub-Section (9) of Section 25 of the Customs Act, 1969, and customs values of Porcelain Wares / Glass Wares were determined under Section 25(9) of the Customs Act, 1969.

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



S. No.	Description	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Values US\$/kg.
(1)	(2)	(3)	(4)	(6)	(7)
1	Tableware, Kitchenware, other Household articles, of porcelain or China (Non- Gold plated)	6911.1010	6911.1010.1000	China	1.00
		6911.1020	6911.1020.1000	Indonesia	0.95
		6911.1030	6911.1030.1000	Iran	0.95
		6911.1040	6911.1040.1000	UAE	1.05
		6911.1090	6911.1090.1000	Malaysia	1.45
		6911.9000	6911.9000.1000	Thailand	1.45
				Korea	1.45
				Europe/USA/Canada	1.90
				Others	1.70
2	Tableware, Kitchenware and other Household articles of Porcelain and China (Gold-plated)	6911.1010	6911.1010.1100	China	1.30
		6911.1020	6911.1020.1100	Indonesia	1.23
		6911.1030	6911.1030.1100	Iran	1.20
		6911.1040	6911.1040.1100	UAE	1.35
		6911.1090	6911.1090.1100	Malaysia	1.71
		6911.9000	6911.9000.1100	Thailand	1.71
				Korea	1.71
				Europe/USA/Canada	2.50
				Others	1.96
3	Glassware of a kind used for Table, Kitchen, indoor decoration or similar purposes. (Clear /Opal)*	7013.1000	7013.1000.1000	China	1.20
		7013.2800	7013.2800.1000	Indonesia	0.91
		7013.9900	7013.9900.1000	Iran	1.00
				UAE	1.25
				Malaysia	1.30
				Thailand	1.30
				Egypt	1.30
				Korea	1.30
				Brazil	1.30
				Turkey	1.25
				Saudi Arabia	1.20
				Europe/USA/Canada	2.00
				Others	1.90
4	Glassware of a kind used for Table, Kitchen, indoor decoration or Similar purposes Gold plated	7013.1000	7013.1000.1100	China	1.40
		7013.2800	7013.2800.1100	Indonesia	1.20
		7013.9900	7013.9900.1100	Iran	1.27
				UAE	1.45
				Malaysia	1.57
				Thailand	1.57
				Egypt	1.57
				Korea	1.57
				Brazil	1.57
				Turkey	1.51
				Saudi Arabia	1.37
				Europe/USA/Canada	2.69
				Others	2.43
5	Note: 1 This Valuation Ruling does not apply to Wedgwood, Waterford, Royal Albert, Royal Doulton, Royal Crown Derby, Corelle, Royal Copenhagen, Limoges, Noritake, and other equivalent brands,				
6	Note: 2 *This Valuation Ruling does not apply to crystal Ware, including Lead Crystal				



7. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined in this Ruling.

8. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

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, 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. Customs values determined the ruling are for the description and specification as mentioned in the table above of this Ruling. HS Codes are mentioned for illustrative purpose 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 ruling supersedes Valuation Ruling No. 788/2016 dated 05-01-2016


(Dr. Wasif Ali Memon)
Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation, Islamabad.
8. Director General, Post Clearance Audit, Islamabad.
9. Director, Intelligence & Investigation, Karachi/ Lahore/ Islamabad/Quetta/Peshawer/Faisalabad.
10. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
11. Director, Customs Valuation, Custom House, Lahore.
12. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Val. Ruling in One Customs & WeBOC database and deleting values circulated vide VR No.788/2016 dated 05.01.2016 from the System.
13. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. Chairman (Valuation Committee), KCC&I, Aiwani-e-Tijarat Road, Karachi.
15. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st floor, Custom House, Karachi.
21. Guard File.