



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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To,

The Collectors of Customs, Model Customs Collectorates (Appraisement/ PaCCS/Port Qasim /Preventive), Karachi / Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar.

DETERMINATION OF CUSTOMS VALUE OF GLASS BLOCKS  
UNDER SECTION 25-A OF CUSTOMS ACT, 1969

(VALUATION RULING NO.533 / 2013)

No. Misc/12/2012-V

Dated: 08 January, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the customs values of glass blocks are determined as follows:-

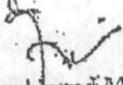
- 1) Description of the valuation issue - A determination of customs values of glass blocks was deemed necessary to minimize the customs disputes and to reflect the current price trend of these goods in the international markets. This prompted an exercise to determine the customs values of glass blocks.
- 2) Methodology adopted to determine customs values. Valuation methods given in Section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue in hand in terms of Section 25-A (1) of the Act. Transactional value method provided in Section 25 (1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25 (2) was not available. Secondly the Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case. These methods furnished reliable values and were found applicable. The Identical and Similar goods Value Methods provided in Section 25(5) & (6) of the Customs Act, 1969, were, therefore, the methodology adopted to determine customs values for glass blocks in hand.
- 3) Evidence used to determine customs values - Meetings were held with all the stakeholders. Evidence furnished by the application of identical and similar goods value methods was used to determine the following customs values of glass blocks.
- 4) Customs values for glass blocks - The glass blocks, hereinafter specified shall be assessed to duty / taxes at the customs values given in the table below:-



S.No.	Description of goods	PCT	Origin	Proposed PCT for WeBOC	Customs Value (C&E) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Glass Blocks	7016.1000	Indonesia	7016.1000.1010	0.32

5. Validity of this Valuation Ruling: The customs values determined in this Ruling shall continue to be the applicable customs values for the aforementioned goods till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of Section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the Ruling. In cases where declared values are more than the customs values determined in the Ruling, or the differential between air freight and sea freight, where taken into account, raises the customs values above those determined in this ruling, the concerned assessing officer shall apply such higher values in terms of Section 25(I) of the Customs Act, 1969.

6. Remedies against this Valuation Ruling: The Customs Act, 1969, provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellant Tribunal under section 194-A (1) (e) of the Customs Act, 1969.

  
(Dr. Zulfiquar Ahmed Malik)  
Director

Copy for information to:-

- (1) S.A TO Chairman, F.B.R., Islamabad.
- (2) Member (Customs), F.B.R., Islamabad.
- (3) Chief Collectors of Customs (South), Custom House, Karachi.
- (4) Chief Collectors of Customs (North), Custom House, Islamabad.
- (5) Director General, Intelligence and Investigation, Islamabad.
- (6) Director General, Post Clearance Audit, Islamabad.
- (7) Director General Internal Audit, (Customs), Islamabad.
- (8) Director General, Customs Valuation, Custom House, Karachi.
- (9) Director, Intelligence and Investigation, Karachi / Lahore / Islamabad.
- (10) The Project Director WeBOC, 11<sup>th</sup> Floor, Custom House, Karachi.
- (11) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & WeBOC database on the date of issue of this ruling.
- (12) Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- (13) Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
- (14) Customs Revenue Audit, 8<sup>th</sup> Floor, Custom House, Karachi.
- (15) Karachi Customs Agents Group, Bohri Road, Karachi.
- (16) Law Section, Customs Valuation, Custom House, Karachi.
- (17) Guard File.