



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

**Determination of Customs Values of Glass Blocks & Glass Mosaic Tiles Under Section 25-A of The Customs Act, 1969**

(VALUATION RULING NO. <sup>1261</sup> /2018)

No. Misc/12/2012-V

Dated: February 19, 2018

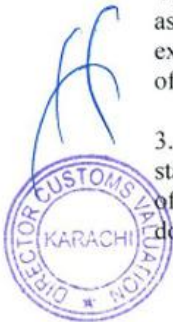
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Glass Blocks, are determined as follows: -

2. **Background of the valuation issue:** The customs values of glass blocks of Indonesia origin were determined vide valuation ruling No.533/2013, dated 08<sup>th</sup> January, 2013. Moreover, values of glass mosaic tiles were also determined and notified vide and Valuation Database No.177/2017, dated 03-02-2017. In order to ensure the uniform assessment of glass blocks and glass mosaic tiles with or without porcelain / ceramics, an exercise was undertaken to determine the customs values of subject goods under Section 25A of the Customs Act, 1969, to reflect the prices prevailing in the international market.

3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were held on 16-01-2018, 25-01-2018 & 06-02-2018 in the Directorate General of Custom House, Karachi. However, the importers were requested to submit the following documents so that correct customs values could be determined : -

- i) Invoices of imports during last three months showing factual value.
- ii) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii) Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv) Copies of Sales Tax Invoices issued during last four months showing the values of supplies (excluding duty and taxes) to substantiate their contentions.

4. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because the requisite information under the law was not provided by the importers. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations in the declarations the same could not be relied upon exclusively. In the sequential order this office also conducted market inquiries in terms of Sub-Section (7) of Section 25 of



the Customs Act, 1969. Input and feed back by the participants during the Stakeholders' meetings were also considered. Online information was also obtained. All the information so gathered was analyzed and evaluated. Keeping all the above in view, customs values of glass blocks and glass mosaic tiles with or without porcelain / ceramics are determined under Sub-Section (7) of Section 25 of the Customs Act, 1969.

5. **Customs values for Glass Blocks, Glass Mosaic Tiles & Glass Cube Tiles :** Customs values of glass blocks and glass mosaic tiles with or without porcelain / ceramics *hereinafter, specified* shall be assessed to duty / taxes at the following Customs Values :-

S.No.	Description	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Values (C&F) USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Glass Blocks	7016.1000	7016.1000.1000	China	0.37
02.		7016.1000	7016.1100.1100	Indonesia	0.40
03.	Glass Mosaic Tiles ( Glass Cubes/ Glass Chips) with porcelain / ceramics backing	7016.1000	7016.1100.1200	China	2.75
04.	Glass Mosaic Tiles ( Glass Cubes/ Glass Chips) without porcelain / ceramics backing	7016.1000	7016.1100.1300	China	1.10

6. 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 Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **Validity of this 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.

8. **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, 7<sup>th</sup> Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in the 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 Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned herein. PCT Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officer. 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.

10. ***This ruling supersedes Valuation Ruling No.533/2013 dated 08-01-2013 and VDB No.177/2017, dated 03-02-2017.***

  
 (Muhammad Iqbal Muneeb)  
 Director  
 19/2/18

Copy for information to: -

1. The Member (Customs), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisal), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Director General, Intelligence and Investigation-FBR, Islamabad.
8. The Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. The Director General, Post Clearance Audit (PCA), Islamabad.
10. The Director General, Internal Audit (Customs), Karachi.
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/Peshawar/ Multan.
12. The Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting VR 533/2013 dated 08-01-2013 and VDB No 177/2017 dated:03.02.2017.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Revision Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. The Karachi Customs Agents Association, Bohri Road, Karachi.
19. The CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisal (East/West), Custom House, Karachi.
21. The Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR website.
22. Guard File.