



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) / Multan / Islamabad / Sambrial(Sialkot) / Faisalabad / Hyderabad / Quetta/ Peshawar/ Gawadar/ Gilgit-Baltistan

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

(VALUATION RULING NO.645 / 2014)

No.Misc/07/2008-V

Dated: 18-03-2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of **PORCELAIN WARE/GLASS WARE**, for assessment of duty / taxes on these goods when imported into the country are determined as follows:

1. **Background of the valuation issue** : Since the earlier Customs values of Porcelain Ware / Glass Ware were determined about a year ago through Valuation Ruling No.495 dated 27-11-2012, a re-determination of Custom values of these goods was considered to reflect the current price trends in the international market. This prompted an exercise to re-determine the Customs values of the under reference goods.
2. **Method adopted to determine Customs values** : Valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because requisite information was not available as per law. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 *ibid* were examined but not found applicable due to variable and unreliable values. Market enquiry was thus conducted under Sub-Section (7) of Section 25 and findings of enquiry as provided under Sub-Section (7) of Section 25 read with Sub-Section (9) of the Act *ibid* were adopted to determine the Customs values for Porcelain wares / Glass wares.
3. **Stakeholders' Participation in determination of Customs values** : Meetings were held with stakeholders, FPCC&I & KCC&I on 26-12-2013,16-01-2014, 28-01-2014 and finally on 12-2-2014. Due consideration was given to the submissions / proposals of the stakeholders. Market inquiry was conducted.
4. **Customs values for PORCELAIN WARE / GLASS WARE** : Porcelain Wares / Glass Wares *hereinafter specified* shall be assessed to duty / taxes on the Customs values mentioned against them in the Table below : -




TABLE

S.No	Description	H. S. Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) (US\$/KG)
1	Tableware, Kitchenware, 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	0.70
				Indonesia	0.70
				Iran	0.75
				U.A.E	0.88
				Malaysia	1.00
				Thailand	1.00
				Korea	1.00
				Europe/USA/Canada	1.35
				Others	1.20
				2	Tableware, Kitchenware, other Household articles of porcelain or china (Gold-plated)
Indonesia	0.90				
Iran	0.95				
U.A.E	1.08				
Malaysia	1.20				
Thailand	1.20				
Korea	1.20				
Europe/USA/Canada	1.75				
Others	1.40				
3	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		
				Indonesia	0.65
				Iran	0.70
				U.A.E	0.92
				Malaysia	0.95
				Thailand	0.95
				Korea	0.95
				Brazil	0.95
				Turkey	0.95
				Saudi Arabia	0.88
				Europe/USA/Canada	1.30
				Other	1.20
				4	Glassware of a kind used for Table., Kitchen indoor decoration or similar purposes (Gold-plated)
Indonesia	0.85				
Iran	0.90				
U.A.E	1.12				
Malaysia	1.15				
Thailand	1.15				
Korea	1.15				
Brazil	1.15				
Turkey	1.15				
Saudi Arabia	1.00				
Europe/USA/Canada	1.75				
Other	1.55				

Note: 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.
* This Valuation Ruling does not apply to Crystal Ware, including Lead Crystal.



5. In cases where declared / transaction values are higher than the Customs value 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.
6. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values 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.
7. **Review of the value determined vide this Valuation Ruling:** A review 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.
8. 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 with respect to PCT may kindly be brought to the notice of the Directorate General immediately.
9. ***This Ruling supersedes Valuation Ruling No.495 / 2012 dated 27-11-2012***


 (SURAIYA AHMED BUTT)
 DIRECTOR

Copy for information to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Director, Customs Valuation, Custom House, Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for ensuring uploading in One Customs & WeBOC database and deleting the entries of S.No.1 & 2 Table under para 4 of the Valuation Ruling No.495/2012, dated 27-11-2012 on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Custom House, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, Custom House, Karachi.
23. Guard File.