GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI
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The Collector of Customs, Collectorate of Customs (Appraisement -West / Appraisement - SAPT / Appraisement -East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi /Hyderabad / (Appraisement / Enforcement),Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House Karachi) / Transit Trade, Karachi.

DETERMINATION OF CUSTOMS VALUE OF GLASS AMPOULES (CLEAR & AMBER) UNDER SECTION 25AOF THE CUSTOMS ACT, 1969

(VALUATION RULING NO 1792 /2023)

C. No.Misc/01/2016/V-II /688 Dated: 14 -07-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the customs values of Glass Ampoules (Clear & Amber) are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Glass Ampoules were determined vide Valuation Ruling No.1722/2023 dated 03.01.2023. The Valuation Ruling was challenged by the importers/stakeholders through revision petition before the Director General of Customs Valuation. The Director General remanded the Valuation Ruling to the Director of Customs Valuation for de-novo consideration and directed to undertake a fresh exercise in terms of section 25A vide Order-in-Revision No.29/2023 dated 19.04.2023 under Section 25D of the Customs Act, 1969. Accordingly, an exercise was initiated in this Directorate to determine customs values of subject goods in terms of Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meeting in this regard was convened on 05.06.2023 which was attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting.

4. **Analysis / Exercise done to determine Customs Values**: The importers informed that the customs values in the existing Valuation Ruling are on a higher side, which may be rationalized considering the worldwide recession and existing freights which have decreased substantially. In this regard, recent import data and market prices of the subject goods have been scrutinized in terms of Section 25(9) of the Customs Act, 1969 to arrive at the Customs Values of subject goods.

5. **Method (s) adopted to determine Customs values:** Valuation methods specified in section 25 of the Customs Act, 1969, 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 Customs Act, 1969, was found inapplicable as requisite information under Section 25(2) was not available to arrive at transaction value. Therefore, identical/similar goods value methods provided in Section 25(5) & 25(6) were examined for applicability to determine

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customs value of subject goods. However, the same could not be relied upon due to absence of absolute demonstrable evidences of quantities and qualities, variation in declaration, variety and specifications. Information available was, hence, found inapplicable. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7) of Section 25 of the Customs Act, 1969 but item was not readily available in the market; therefore, this method of valuation could not be relied upon. Valuation method vide Section 25(8) of the Customs Act, 1969, was examined for valuation but the same also could not be applied due to non-availability of conversion and processing cost of exporting country. Finally, Customs Values of Glass Ampoules have been determined under Section 25(9) of the Customs Act 1969 on the basis of clearance data, raw material prices, international prices; suppliers' quotations.

6. **Customs values of Glass Ampoules (Clear & Amber):-** *hereinafter specified* shall be assessed to duty/ taxes on the Custom values given against them in the table below: -

S.No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US$ /Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Glass Ampoule (Clear)	7010.1000	7010.1000.1000	China	1.59
2	Glass Ampoule (Amber)		7010.1000.1100		1.77

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 Customs Act, 1969. 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 Customs Act, 1969.

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 concerning assessing officers / officials 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.

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11. ***This ruling supersedes Valuation Ruling No. 1722/2023 dated 03.01.2023 and its Order-in-Revision No. 29/2023 dated 19.04.2023.***

(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.
14. The Director, 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.

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