



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>th</sup> FLOOR, CUSTOM HOUSE KARACHI

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**The Collectors of Customs**, Collectorates of Customs (Appraisalment – East / West / Port Muhammad Bin Qasim / SAPT) / Enforcement / JIAP, Karachi / Hyderabad / Quetta (Appraisalment / Enforcement), Gawadar / (Appraisalment / Enforcement), AIIA, Lahore / Appraisalment (East/West), Lahore, Faisalabad / Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Sargodha / Khuzdar, Gilgit-Baltistan / (Appraisalment / Enforcement), Peshawar (Appraisalment / Enforcement), Dera Ismail Khan / Exports (Port Qasim / Custom House, Karachi) / Transit Trade, Karachi.

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

**(Publication Valuation Ruling No. 43 /2024)**

C. No.Misc/07/2008-V (Part-V)/376

Dated: 22-04-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, and the rules made thereunder, the Customs values of Glassware/ Porcelainware are determined as follows:

2. **Background of the Valuation issue:** Earlier, the Customs values of Glass Ware/ Porcelain Ware were determined vide Valuation Ruling No. 1774/2023 dated 20.04.2023. Subsequently, the importers (being aggrieved with the VR) filed review petitions under Section 25D of the Act, however, the subject VR was upheld by the Director General vide Order-in-Revision No. 43/2023 dated 27.07.2023, negating the stance of the complainants. Thereafter, the importers filed an appeal against the subject Order-in-Revision before the Honorable Customs Appellate Tribunal that set aside the impugned Valuation Ruling and the Order-in-Revision by the Director General of Customs Valuation on 20.09.2023. As there was no Valuation Ruling in field after Tribunal's order, this Directorate initiated an exercise for re-determination of Customs values of subject goods under Section 25A of the Customs Act, 1969 based on an analysis of import data and changes in international market trends. Fresh Customs values for Glassware / Porcelain Ware were determined vide Valuation Ruling No. 1823/2023 dated 30.10.2023, Subsequently, importers (being aggrieved with VR) filed review petitions under Section 25D of the Customs Act, 1969, however, the subject VR was upheld by the Director General vide Order-in-Revision No. 01/2024 dated 05.01.2023. As the importers kept on sending requests for re-determination of Customs Values of the subject goods in view of changing trends in the international market and the authentic price databases, the process for re-determination of customs values was initiated.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 12.03.2024 & 16.04.2023 which were attended by the relevant stakeholders. Issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. The importers argued that the Customs values of subject goods determined vide aforementioned VR subject goods were exorbitantly high which were not acceptable by the importers. They opined that their declared values are actual / transaction values, therefore, should be considered for re-determination of Customs values. Some of the importers submitted



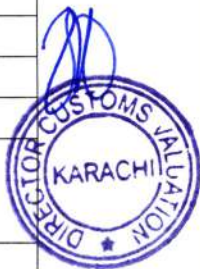
their export GDs, invoices and BLs to corroborate their stance. The view-point of the manufacturer was also taken during the meeting. They submitted their break-up of production cost and highlighted the main ingredients used in the manufacturing of their item. Most of the materials being used to produce their items are imported. The importers pointed out that manufacturers are setting very high prices in the local market due to high cost and high profit margins. The viewpoints of stakeholders were heard in detail and were evaluated to arrive at Customs values of the subject goods.

4. **Analysis / Exercise done to determine Customs Values:** The aforementioned viewpoints of importers/manufacturer were analyzed in detail. The scrutiny of clearance data was carried out as well as analysis of the documents submitted by the manufacturers was also conducted. For further (comparative) analysis, QY Industry Research Reports on Glassware and Porcelainware (2024) were also consulted. This database contains over 2 million industry reports containing *inter alia* price of the large varieties of the products and relies / consults 300 other databases. This large database duly provides the supplier-wise values / information of the different varieties of tableware and glassware being imported to Pakistan. Moreover, this database has provided authentic ratios of different raw materials – which belied the claims made by both importers / manufacturer – used for production of the subject goods.

5. **Methods Adopted to Determine Customs Values:** The Valuation methods specified in section 25 of the Customs Act, 1969, are 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 considered. In furtherance thereof, QY Industry Research Reports on Glassware and Porcelainware (2024) are also consulted in view of the proviso to Section 25A of Customs Act, 1969. As the actual / transaction values are duly contained in the relevant QY Research Report for Tableware and Glassware in terms of sub-section (1) of Section 25 *ibid*, the same method is applied, read with sub-section (2) of Section 25 *ibid* to make necessary additions / adjustments, to arrive at the actual / determined values. Finally, the values of Customs Values of Porcelain Ware / Glass Ware have been determined in terms of sub-section 1, read with Section 2 of Section 25, and the proviso to Section 25(A) of the Customs Act, 1969.

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

S. No	Description of Goods	PCT code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1(a)	<b>Glass Ware</b> Glassware of 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	China	1.55
				Iran	1.45
				UAE	1.65
				Malaysia, Thailand, Egypt, Korea, Indonesia	1.60
				Turkey, Saudi Arabia	1.65
				Europe, USA, Canada	1.90
				Others	1.75



1(b)	<p>Glassware of description given in 1(a) above, imported by the following Suppliers (i.e. Bengbu Caretaker Import &amp; Export Co, Al Rayaheen Air Cargo &amp; Clearing LLC, Anhui Deli Household Glass Co, Guangdong Sanyuan Ceramics Co Ltd, Yiwu Erxin Supply Chain Manage Co, Wenzhou Huishunda Industrial Trade Co)</p>	<p>7013.1000 7013.2800 7013.9900</p>	<p>7013.1000.1100 7013.2800.1100 7013.9900.1100</p>	All Origins	1.80
2	<p>Glassware of kind used for Table, Kitchen, Indoor decoration or similar purposes. (Gold-Plated)</p>	<p>7013.1000 7013.2800 7013.9900</p>	<p>7013.1000.1200 7013.2800.1200 7013.9900.1200</p>	<p>China Iran UAE Malaysia, Thailand, Egypt, Korea, Indonesia Turkey, Saudi Arabia Europe, USA, Canada Others</p>	<p>1.95 1.70 2.05 1.95 2.00 2.20 1.95</p>
3(a)	<p><b>Porcelain Ware</b>  Porcelain Tableware, Kitchenware and other Household articles of porcelain or China. (Non-Gold Plated)</p>	<p>6911.1010 6911.1020 6911.1030 6911.1040 6911.1090 6911.9000</p>	<p>6911.1010.1000 6911.1020.1000 6911.1030.1000 6911.1040.1000 6911.1090.1000 6911.9000.1000</p>	<p>China Iran UAE Malaysia, Thailand, Egypt, Korea, Indonesia Turkey, Saudi Arabia Europe, USA, Canada Others</p>	<p>1.35 1.30 1.40 1.45 1.50 1.70 1.50</p>



3(b)	Porcelainware of description given in 3(a) above, imported by the following Suppliers (i.e. Pir Jilani General Trading LLC, Hong Kong Yingheng Trading Company Limited, Yiwu Huoman Trading Co Ltd, Audible International General Trading, Rak Porcelain, Abdul Majeed Bowan Traders)	6911.1010 6911.1020 6911.1030 6911.1040 6911.1090 6911.9000	6911.1010.1100 6911.1020.1100 6911.1030.1100 6911.1040.1100 6911.1090.1100 6911.9000.1100	All Origins	1.90
4	Tableware, Kitchenware and other Household articles of porcelain or China. (Gold-Plated)	6911.1010 6911.1020 6911.1030 6911.1040 6911.1090 6911.9000	6911.1010.1200 6911.1020.1200 6911.1030.1200 6911.1040.1200 6911.1090.1200 6911.9000.1200	China	1.75
				Iran	1.55
				UAE	1.95
				Malaysia, Thailand, Egypt, Korea, Indonesia	1.80
				Turkey, Saudi Arabia	1.85
				Europe, USA, Canada	2.40
				Others	1.90
<p><b>Note 1:</b> 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.</p> <p><b>Note 2:</b> This Valuation Ruling does not apply to Crystal Ware.</p>					



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, 7<sup>th</sup> 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 assessing officers / officials concerned 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.

11. *This Ruling supersedes Valuation Ruling No. 1823/2023 dated 30.10.2023.*



**(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, Appraisalment (South), Custom House, Karachi.
4. The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
5. The Chief Collector of Customs, Appraisalment (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/Hyderabad/Multan.
14. The Director General, 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.