



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

Phone: 021-99214144

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C. No. Misc/01/2016-V/1184

Dated: 12 -11-2024

VALUATION RULING NO. 1914 / 2024

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed, under Section 25D of the Customs Act, 1969 within 30 days before the Director General, Customs Valuation.
3. The values in valuation ruling shall be applicable to the given description and specification of goods.

Subject: DETERMINATION OF CUSTOMS VALUE OF GLASS TUBING OF A KIND USED FOR THE MANUFACTURE OF AMPOULES AND GLASS AMPOULES (CLEAR & AMBER) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1861/2024 dated 01.03.2024 & 1862/2024 dated 01.03.2024 Challenged U/s 25 D of the Customs Act, 1969.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 09.07.2024 & 12.08.2024.

3. **Background of the Issue:** The Directorate had issued Valuation Ruling No. 1861/2024 dated 01.03.2024 for Glass Ampoules & 1862/2024 dated 01.03.2024 for Glass Tubing, which were subsequently challenged by the stakeholders before the Director General, Valuation, Karachi under Section 25-D of the Customs Act, 1969. The Director General, Valuation vide its Order-In-Revision No. 24/2024 dated 22.05.2024 & 29/2024 dated 11.06.2024 directed that the Directorate to re-visit the values of "Glass Tubing of a kind used for the manufacture of ampoules & Glass Ampoules (Clear & Amber)", afresh after affording opportunity of hearing to the stakeholders. Accordingly, in pursuance of



analysis of import data, current market trends, the difference in market prices and customs values, an exercise for the re-determination of customs values of subject goods was initiated under Section 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** The importers contended that the customs values in the existing Valuation Rulings are on the higher side and may need to be rationalized considering the worldwide recession and the substantial decrease in freight rates. To evaluate this, a necessary analysis was conducted, revealing that there is some slight change in the prices of the subject goods in the international market. Additionally, ancillary charges such as freight rates and currency exchange rates remain almost the same. Moreover, there is considerable ease in regulatory controls by banks issuing financial and banking documents, which may lead to a prospective increase in import volumes. Furthermore, the ninety (90) days' data reflect those assessments are being finalized at the existing valuation ruling. 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 the subject goods.

5. **Method(s) adopted to determine Customs values:** Valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable as declared values did not correspond to market prices. Similarly, the data of identical and similar goods as per sections 25(5) & (6) ibid provided some references of demonstrable evidence of qualities and quantities of the same commercial level, however, it could not be solely relied upon. While, the subject item is for industrial use and not available in local market. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein, exporters were visited at expo center to check rates of subject item which provided the actual prices of subject goods. As a result, after adjusting the amounts of profits, the C&F value was determined under Section 25(7) read with Section 25 (5) of the Customs Act, 1969 further read with customs rule 121(2) of the Customs Rules, 2001, which are as under:



6. Customs values for Glass Tubing of a kind used for the manufacture of ampoules & Glass Ampoules (Clear & Amber) -hereinafter specified shall be assessed to duty / taxes on the Customs values given against them in the Table below: -

Sr. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Clear Glass Tubing of a kind used for the manufacture of ampoules.	7002.3910	7002.3910.1000	China	1.10
2			7002.3910.1100	Europe	2.00
3	Amber Glass Tubing of a kind used for the manufacture of ampoules.		7002.3910.1200	China	1.30
4			7002.3910.1300	Europe	2.10
5	Glass Ampoule (Clear)	7010.1000	7010.1000.1000	China	1.80
6	Glass Ampoule (Amber)		7010.1000.1100	China	2.00

7. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

8. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

9. The VR shall be applicable for the description and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

10. The Collectorates of customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.

(Dr. Tahir Qureshi)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad /



(Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AHA), (Appraisement–East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

**Copy for information:**

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.