



**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL 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 Float Glass and Other Glass Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 828 / 2016)

No. Misc/03/2009-V-Part-I

Dated: April 11, 2016

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

2. **Background of the valuation issue:** Recently importers of various types of glass have agitated for revision of Valuation Ruling No.373/2011, dated 08-09-2011 and its amendment dated 13-03-2012 on the grounds that ruling is old and values in the international market have considerably decreased. Hence, exercise to re-determine the customs values of different types of glass was initiated by this Directorate General.

3. **Stakeholder's participation in determination of Customs values:** A meeting with the stakeholders, including importers and representatives of trade bodies, was held on 25-02-2016 to discuss the current international prices of different types of glass. Commercial importers including Lahore Glass Merchants Trade Group and Importer Association attended the meeting. Ms Pakistan Glass Manufacture Association also attended the meeting besides representatives of Ms Ghani Glass Limited and & Tariq Glass (Pvt) Ltd. All participants has been requested to bring the following documents so that correct values of the subject goods could be determined:-

- (i) Invoices of imports made during last three months showing factual values.
- (ii) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current values 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 difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

The documents as requisitioned were not submitted during the course of stakeholder's meeting. However, certain importers submitted a few documents after the meeting. During the meeting the value of glass in the international market were hotly debated by the manufacturers and importers. The importers contended that the prices of glass had seen a downward trend in the international market. The manufacturers, however, contended that the fixed costs involved in the manufacturing of glass remained the same globally and hence no substantial decrease was evident in the international market.

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, 1969, was found inapplicable because information as required under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be relied on due to wide variation in the same. Consequently market





enquiry as envisaged under Section 25(7) of the Customs Act, 1969 was conducted by this Directorate but since all types and sizes of the glass were not available in the local market, therefore this method could not be relied up exclusively. The computed method as provided under Section 25(8) of the Customs Act, 1969 could not be applied as the conversion costs from constituent material in the countries of export were not available. Online values as available over the web was also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of Float Glass and other Glass have been determined under Section 25(9) of the Customs Act, 1969.

5. **Customs Values of Float Glass and other Glass:** Customs values of Float Glass and other Glass *hereinafter specified*, shall be assessed to duty / taxes as under:-

**Customs Values in US \$ / Square  
Meter'**

S.N	Description of the Goods	Thickness	H.S Code	Proposed PCT for WeBoc	China	UAE / Saudi-Arabia	Others origins excluding USA/ Europe
1	Clear Float Glass	2mm	7005.2900	7005.2900.1000	2.0	2.03	2.24
		3mm		7005.2900.1100	2.65	2.79	3.09
		4mm		7005.2900.1200	3.00	3.30	3.65
		5mm		7005.2900.1300	4.15	4.80	5.29
		6mm		7005.2900.1400	4.25	4.95	5.35
		8mm		7005.2900.1500	7.05	7.65	8.43
		12mm		7005.2900.1600	13.05	13.15	14.52
		17mm		7005.2900.1700	21.20	21.30	23.65
		19mm		7005.2900.1800			
2	Colored Tinted Float Glass	4mm	7005.2100	7005.2100.1000	4.05	4.05	4.46
		5mm		7005.2100.1100	5.50	5.50	6.06
		8mm		7005.2100.1200	11.25	11.25	12.45
		12mm		7005.2100.1300	14.85	14.85	16.42
3	Reflective Float Glass	5mm	7005.1000	7005.1000.1000	6.50	6.50	7.17
4	Clear Glass Mirror	2.0mm	7009.9100	7009.9100.1000	2.35	2.35	2.60
		3.0mm		7009.9100.1100	4.10	4.10	4.53
		4.0mm		7009.9100.1200	5.15	5.15	5.69
		5.0mm		7009.9100.1300	8.00	8.00	8.85
5	Cleared Wired Glass	6mm	7003.2000	7003.2000.1000	7.50	7.50	8.28
6	Colored Wired Glass	6mm	7003.2000	7003.2000.1100	7.50	7.50	8.30
7	Colored Figured (Rolled) Glass	3mm	7003.1200	7003.1200.1000	2.62	2.62	2.88
		4mm		7003.1200.1100	3.00	3.00	3.32
		5mm		7003.1200.1200	3.70	3.70	4.11
8	Cleared Figured (Rolled) Glass	3mm	7003.1900	7003.1900.1000	2.40	2.40	2.65
		4mm		7003.1900.1100	3.00	3.00	3.32
		5mm		7003.1900.1200	3.60	3.60	4.00
		8mm		7003.1900.1300	6.00	6.00	6.64
9	Clear Drawn Sheet Glass	2mm	7004.9000	7004.9000.1000	1.65	1.65	1.83





10	Double Glazed Glass	3+3mm	7008.0000	7008.0000.1000	17.30	17.30	19.02
		4+4mm		7008.0000.1100	20.72	20.72	22.80
		5+5mm		7008.0000.1200	24.20	24.20	26.60
		6+6mm		7008.0000.1300	29.00	29.00	32.00
		8+8mm		7008.0000.1400	31.74	31.74	35.00

Note:

- (i) The above values shall not be applicable to import of glass from Europe/America. The valuation of glass imported from this region shall however be subjected to assessment by the clearance Collectoates in accordance with the provisions of section 25 of the Customs Act, 1969 after satisfying themselves of the truth or accuracy of each declaration/ import transaction.
- (ii) The value for nearest origin may be considered for assessment purpose if value of goods for some country is not covered under this ruling.
- (iii) If declared /determined thickness of any kind of glass does not exactly match with the thickness mentioned in the table above, the value thereof shall be determined on prorata basis vis-à-vis application of the value given for nearest thickness glass of said type in the table above.

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 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, 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 for redressal.

11. *This Valuation Ruling supersedes Valuation Ruling No.373/2011 dated 08.09.2011 and its amendment dated 13.03.2012.*

( Dr. Wasif Ali Memon )  
Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.