



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
Phone: 021-99214144

C. No.Misc/03/09-V/Part II

Dated: 15-11-2024

VALUATION RULING NO. 1916 / 2024

1. This ruling supersedes Valuation Ruling No. 828/2016 dated 11.04.2016.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
3. 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.
4. The values in valuation ruling shall be applicable to the given description and specification of goods.

Subject: DETERMINATION OF CUSTOMS VALUE OF FLOAT GLASS AND OTHER GLASS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 828/2016 dated 11.04.2024
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 04.03.2024, 04.05.2024, 20.08.2024 & 19.09.2024.

3. **Background of the Issue:** The Directorate had issued Valuation Ruling No. 828/2016 dated 11.04.2024 which was subsequently challenged by the importers before the Director General, Valuation, Karachi vide its Order-In-Revision No. 215/2016 dated 28.07.2016 under section 25-D of the Customs Act, 1969. As the Valuation Ruling is eight (08) years old, 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 values of float glass & other glass were determined vide the existing Valuation Ruling are according to the current international and it should be maintained at a previous determined



value. The stakeholders were scanty on the provision of relevant information, rather not coming forth to assist the department to come up with fair customs values. Detailed market inquiry and ample data provided sufficient help while determining values transparently and akin to the market trends of the subject goods that have been scrutinized in terms of Section 25(9) read with Section 25(7) of the Customs Act, 1969, to arrive at the Customs Values of aforesaid items.

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 do not correspond to market prices. The values of Identical and similar goods as per sections 25 (5) & (6) *ibid* could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. A market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014. Various wholesale and retail markets were visited and the actual prices of subject goods were acquired and by adjusting the amounts of profits, the C&F value was determined under Section 25(9) read with Section 25(7) of the Customs Act, 1969 read with customs rule 121(2) of the Customs Rules, 2001, which are as under:

6. **Customs values for Float Glass and Other Glass -hereinafter specified** shall be assessed to duty / taxes on the Customs values given against them in the Table below: -

Sr. No.	Description of Goods	Thickness	HS Code	Proposed PCT for WeBOC	China	UAE/ Saudi Arabia	Other origins excluding USA/ Europe
1	Clear Float Glass,	2mm	7005.2900	7005.2900.1000	2.17	2.20	2.43
		3mm		7005.2900.1100	2.83	2.98	3.30
		4mm		7005.2900.1200	3.23	3.56	3.93
		5mm		7005.2900.1300	4.85	5.61	6.18
		6mm		7005.2900.1400	4.95	5.76	6.23
		8mm		7005.2900.1500	7.83	8.49	9.36
		12mm		7005.2900.1600	14.95	15.07	16.63
		19mm		7005.2900.1700	22.22	22.32	24.79
2	Colored Tinted Float Glass	4mm	7005.2100	7005.2100.1000	4.34	4.39	4.78
		5mm		7005.2100.1100	6.26	6.32	6.90
		8mm		7005.2100.1200	11.92	12.04	13.19
		12mm		7005.2100.1300	15.60	15.76	17.25
3	Reflective Float Glass	5mm	7005.1000	7005.1000.1000	7.63	7.70	8.41



4	Clear Glass Mirror	2mm	7009.9100	7009.9100.1000	2.78	2.81	3.07
		3mm		7009.9100.1100	4.44	4.49	4.91
		4mm		7009.9100.1200	5.56	5.61	6.14
		5mm		7009.9100.1300	8.79	8.87	9.72
5	Cleared Wired Glass	6mm	7003.2000	7003.2000.1000	7.88	7.96	8.70
6	Colored Wired Glass	6mm	7003.2000	7003.2000.1100	8.08	8.16	8.94
7	Colored Figured (Rolled) Glass	3mm	7003.1200	7003.1200.1000	2.81	2.84	3.09
		4mm		7003.1200.1100	3.32	3.36	3.68
		5mm		7003.1200.1200	4.00	4.04	4.44
8	Cleared Figured (Rolled) Glass	3mm	7003.1900	7003.1900.1000	2.63	2.65	2.90
		4mm		7003.1900.1100	3.23	3.26	3.58
		5mm		7003.1900.1200	3.94	3.98	4.38
		8mm		7003.1900.1300	6.46	6.53	7.15
9	Clear Drawn Sheet Glass	2mm	7004.9000	7004.9000.1000	1.82	1.84	2.02
10	Double Glazed Glass	3+3 mm	7008.0000	7008.0000.1000	18.53	18.72	20.38
		4+4 mm		7008.0000.1100	22.22	22.44	24.45
		5+5 mm		7008.0000.1200	25.96	26.21	28.53
		6+6 mm		7008.0000.1300	31.31	31.62	34.55
		8+8 mm		7008.0000.1400	34.34	34.68	37.87

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 descriptions 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 (Appraisement-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.