

C. No. V/Cus/Val/86/2024-25/10

Dated: 21.07.2025

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

**Determination Of Customs Value Of Glass Ware / Porcelain Ware/Stone Ware/ Decorative  
Pieces Under Section 25A Of the Customs Act, 1969.**

**Valuation Ruling No. 03 / 2025**

1. This ruling supersedes Valuation Ruling No. 1939/2024 dated 23.12.2024
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1939/2024 dated 23.12.2024
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 16.04.2025, 06.05.2025, 20.05.2025 & 01.07.2025

5. **Background of the Issue:** The Directorate of Customs Valuation, Karachi had issued Valuation Ruling No. 1939/2024 dated 23.12.2024. Subsequently, the stakeholders (being aggrieved with the VR) filed review petitions under Section 25D of the Customs Act 1969 before the Director General, Valuation, Karachi. The Director General, Customs Valuation, Karachi under Section 25-D of the Customs Act, 1969, vide its Order-In-Revision No. 09/2025 dated 01.02.2025 upheld the said Valuation Ruling. However, the importers challenged the order in revision vide Writ Petition 121/2025 in Lahore High Court where Honorable Court directed to listen to the stakeholders again and issue a fresh Valuation Ruling within 30 days.

6. 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.

7. **Stakeholders' participation in determination of Customs Values:** The stakeholders were given hearing opportunity to defend their stance. Four meetings in this regard were hosted by the Directorate which were attended by local manufacturers and importers. During the exercise, the stakeholders argued that the Customs values of subject goods determined vide aforementioned VR were already high and were not acceptable to the importers. They opined that their declared values are actual transaction values, therefore, should be considered for re-determination of Customs values. The view-point of the manufacturer was also considered during the meetings. They submitted their break-up of production cost and also highlighted the value of export to Pakistan which was higher than the current VR Values. They further gave the reference to independent survey report which showed higher



values. However, 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.

8. **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. 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:

9. **Customs values for Glass Ware / Porcelain Ware -hereinafter specified shall be assessed to duty / taxes on the Customs values given against them in the Table-A & B below:**

**Table-A**

S. No	Description of Goods	PCT code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	<b><u>Glass Ware</u></b> Glassware of kind used for Table, Kitchen, or similar purposes. (Clear/ Opal)	7013.1000 7013.2800 7013.9900	7013.1000.1000 7013.2800.1000 7013.9900.1000	China	1.25
				Iran	1.17
				UAE	1.31
				Malaysia, Thailand, Egypt, Korea, Indonesia	1.28
				Turkey, Saudi Arabia	1.31
				Europe, USA, Canada	1.52
				Others	1.41
2	Glassware of kind used for Table, Kitchen, or similar purposes. (Gold-Plated)	7013.1000 7013.2800 7013.9900	7013.1000.1200 7013.2800.1200 7013.9900.1200	China	1.57
				Iran	1.38
				UAE	1.76
				Malaysia, Thailand, Egypt, Korea, Indonesia	1.65
				Turkey, Saudi Arabia	1.76
				Europe, USA, Canada	1.98
				Others	1.84





Table – B

S. No	Description of Goods	PCT code	Proposed PCT for WeBOC	Origin	Category A: Bone China (Translucent/Whitish and lighter in weight) Customs Values (C&F) US\$/Kg	Category: A Porcelain Ware/ Stone Ware Customs Values (C&F) US\$/Kg
					(6)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(8)
3	<u>Super Bone, Bone China, Stone Ware &amp; Porcelain Ware</u>  Tableware, Kitchen-ware and other Household articles of porcelain or China. (Non-Gold Plated)	6911.1010 6911.1020 6911.1030 6911.1040 6911.1090 6911.9000	6911.1010.1000 6911.1020.1000 6911.1030.1000 6911.1040.1000 6911.1090.1000 6911.9000.1000	China	5.50	1.55
				Iran	5.28	1.49
				UAE	5.72	1.61
				Malaysia, Thailand, Egypt, Korea, Indonesia	5.66	1.60
				Turkey, Saudi Arabia	5.93	1.67
				Europe, USA, Canada	6.9	1.94
				Others	6.6	1.82
				China	6.76	2.01
4	Tableware, Kitchen- ware and other Household articles of porcelain or China. (Gold-Plated)	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	Iran	6.49	1.91
				UAE	6.80	2.10
				Malaysia, Thailand, Egypt, Korea, Indonesia	7.0	2.12
				Turkey, Saudi Arabia	7.3	2.12
				Europe, USA, Canada	8.45	2.53
				Others	8.11	2.42

Table-C

S. No	Description of Goods	PCT code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
5	Decorative Pieces of Glass/Porcelain/Ceramic	6911.1010	6911.1010.1200	China	4.50
		6911.1020	6911.1020.1200	Iran	4.32
		6911.1030	6911.1030.1200	UAE	4.68
		6911.1040	6911.1040.1200	Malaysia, Thailand, Egypt, Korea,	4.72
		6911.1090	6911.1090.1200		
		6911.9000	6911.9000.1200		
		6913.1000	6913.1000.1200		



		6913.9000	6913.9000.1200	Indonesia	
		6914.1000	6914.1000.1200	Turkey, Saudi Arabia	4.86
		6914.9000	6914.9000.1200	Europe, USA, Canada	5.62
				Others	5.4
<b>Note 1:</b> This Valuation Ruling does not apply to Wedgewood, Waterford, Royal Albert, Royal Daulton, Royal Crown, Derby, Royal Copenhagen, Limoges, Noritake, and other equivalent brands.					
<b>Note 2:</b> This Valuation Ruling does not apply to Crystel Ware.					

10. 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.

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

12. 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.

13. 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.

Sd/-  
(Amjad-Ur-Rahman)  
Director

**Copy for information to: -**

- 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 & WEOC 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.

  
(Amjad-Ur-Rahman)  
Director