



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI

Phone: 021-99214144

C. No. Misc/01/2016-V/826

Dated: 01.08.2025

VALUATION RULING NO. 2016/2025

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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	This ruling supersedes Valuation Ruling No. 1914/2024 dated 12.11.2024.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 10.02.2025, 05.03.2025 & 18.06.2025.



3. **Background of the Issue:** The Directorate had issued Valuation Ruling No. 1914/2024 dated 12.11.2024 for Glass Tubing of a kind for manufacture of glass ampoules (Clear & Amber) and Glass Ampoules (Clear & Amber), 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. 01/2025 dated 15.01.2025 directed to revisit the impugned valuation ruling and undertake a fresh exercise. 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:** Importers of glass tubing and ampoules (clear and amber) have requested rationalization of customs values, contending that the current values are higher than prevailing international prices. In contrast, **local manufacturers** and converters have raised concerns over the increasing import of finished glass tubing and glass ampoules, citing a decline in operational capacity to 20% due to uncompetitive pricing, with conversion costs from tubing to ampoules estimated at

approximately 100%. Despite being directed to submit cost breakup and evidence to substantiate their claim by 24.06.2025, no such documentation was provided by local manufacturers. Furthermore, analysis of 90 days import data reveal that glass tubing with a thermal expansion coefficient below $5 \times 10^{-6}/K$ is consistently declared at higher values, while tubing with a higher coefficient is declared at lower values. It is therefore recommended that importers be required to declare the thermal expansion coefficient at the time of clearance.

5. **Method(s) adopted to determine Customs values:** Valuation methods specified in section 25 of the Customs Act, 1969, were duly considered in sequential order to arrive at the customs values. The transaction value method as provided in sub-section (1) of section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of section 25 of Customs Act, 1969. The identical goods value method as provided in section 25(5) was examined, some applicable values were found but that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Subsequently, similar goods value method provided in section 25(6) was also examined in light of the clearance data of subject goods and was finally relied upon for the determination of Customs values of subject goods under Section 25A of the Customs Act, 1969.

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) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1.	Clear Glass Tubing of a kind used for the manufacture of ampoules.	7002.3910 7002.3200	7002.3910.1000	China	1.05
			7002.3200.1000	Europe	1.95
2.	Amber Glass Tubing of a kind used for the manufacture of ampoules.	7002.3910 7002.3200	7002.3910.1100	China	1.25
			7002.3200.1100	Europe	2.05
3.	Glass Ampoule (Clear)	7010.1000	7010.1000.1000	China	1.60
4.	Glass Ampoule (Amber)		7010.1000.1100	China	1.80

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.


(Azhar Husain Merchant)
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 / (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.

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.