



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25A NO. 350

No.Misc/07/2008-IV

Dated: 02-07-2011

Note.

- i) *The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.*
- ii) *Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.*

The Collectors of Customs, Model Customs Collectorate, (Appraisalment/ PaCCS/ Port Muhammad Bin Qasim & Preventive), Karachi/Lahore/ Sambrial (Silakot)/ Faisalabad/ Multan/Islamabad/ Hyderabad/ Quetta/Peshawar.

Subject: Determination of Customs Value of "Porcelain Ware/ Glass Ware under Section 25A of the Customs Act, 1969.

The Values of Porcelain ware and Glass ware were determined vide Valuation Ruling No. 252, dated 11-05-2010. Since the previous Valuation Ruling was more than one year old, therefore, an exercise was conducted to determine value of these items afresh, keeping in view the present trend of prices in market.

2. Meetings with stakeholders were convened on 04-05-2011, 16-05-2011, 31-05-2011 and 08-06-2011 which were attended by the representatives of importers. During the meeting the importers contended that value determined vide aforementioned valuation ruling should not be taken for upward revision at all.
3. Import data under Section 25(1), 25(5) and 25(6) of the Customs Act, 1969 has been examined and observed that almost fixed declared values, in line with the values determined vide the earlier valuation ruling, were declared, despite the fact that imports were being made from different origins and thus declared values were likely to fluctuate from origin to origin, at least on the basis of difference in freight from origins or different negotiation margins. This fact alone clearly reveals that the declared values are deliberately being manoeuvred to be almost same over a considerable period of time which is against the normal business practices. Thus sheer pattern of import data indicated group under invoicing in this item. The data suffering from such obvious infirmities could not be accepted in terms of section 25(1) of the Customs Act, 1969, and due to same analogy cannot serve as a reasonable basis for value determined in terms of valuation methods as prescribed under section 25(5) & (6) of the Customs Act, 1969.
4. Therefore, market enquiry was conducted under deductive value method as envisaged under Section 25(7) of the Customs Act, 1969 to arrive at fair values. The information obtained from local market regarding frequently imported Porcelain & Glassware was worked out through the deductive value method as provided under Section 25(7) of the Customs Act, 1969, and following customs values have been determined:-



S. No	Description	PCT Heading	Origin	Customs Value
(1)	(2)	(3)	(4)	(5)
1	Tableware, Kitchenware, other Household articles, and toilet articles, of porcelain or China (non-plated)	6911.1010 6911.1020 6911.1030 6911.1040 6911.1090 6911.9000	China others	US\$ 0.69/kg US\$ 1.03/kg
2	Tableware, Kitchenware and other Household articles and toilet articles of Porcelain and China (Gold-plated)	6911.1010 6911.1020 6911.1030 6911.1040 6911.1090 6911.9000	China others	US\$ 0.90/kg US\$ 1.35/kg
3	Glassware of a kind used for Table, Kitchen, toilet, office, indoor decoration or similar purposes. (Clear/Opal)	7013.1000 7013.2800 7013.9900	China Turkey / U.A.E. others	US\$ 0.84/kg US\$ 1.26/kg
4	Glassware of a kind used for Table, Kitchen, toilet, office, indoor decoration or Similar purposes (Gold Plated)	7013.1000 7013.2800 7013.9900	China Indonesia/ Iran / Saudi Arabia Turkey / U.A.E. Thailand / Korea others	US\$ 1.12/kg US\$ 1.20/Kg US\$1.24/Kg US\$1.34/Kg US\$2.01/kg
5	Glassware of a kind used for Table, Kitchen, toilet, office, indoor decoration or Similar purposes (Clear)	7013.1000 7013.2800 7013.9900	Indonesia/ Iran/ Saudi Arabia Thailand/ Korea others	US\$ 0.91/kg US\$ 1.10/kg US\$ 1.15/kg US\$1.72/kg

5. The aforesaid values are determined under Section 25A of the Customs Act, 1969, for uniform implementation. All the clearance Collectories are advised to ensure the assessment of the goods as per above determined values. However, if the declared / invoice value is higher, the same shall be applied for assessment purpose in terms of Section 25 of the Customs Act, 1969.


(MUHAMMAD ZAHID)
DIRECTOR

Copy for information to:-

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.