



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

The Collectors of Customs, Collectorates of Customs (Appraisalment – West) / Appraisalment – East/ Appraisalment – Port Muhammad Bin Qasim/Enforcement/JIAP), Karachi / Hyderabad/ (Appraisalment/Enforcement), Quetta/Gawadar/ (Appraisalment/Enforcement/AIIA), Lahore/ Appraisalment, Faisalabad/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 VALUES OF GLASS TUBING OF A KIND
USED FOR THE MANUFACTURE OF AMPOULES UNDER SECTION 25A OF
THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 1721 / 2023)

C. No. Misc/01/2016-V(A)/0015.

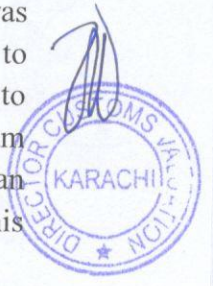
Dated: 03-01-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs Values of Glass Tubing of a kind used for the manufacture of Ampoules are determined as follow:

2. **Background of the valuation issue:** Earlier, the Customs values of Glass Tubing of a kind used for the manufacture of Ampoules were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1608/2022 dated 09-03-2022, that was challenged before the Director General under Section 25D of the Customs Act, 1969 and was upheld vide Order in Revision No. 66/2022 dated 26-07-2022 with the further directives to re-determine the Customs values of the same, after providing fair opportunity of hearing to the petitioner(s)/stakeholders. Furthermore, multiple representations were also received from the stakeholders for re-determination of customs values of the said items. Therefore, an exercise for the re-determination of Customs Values of the same has been undertaken by this Directorate.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 18-08-2022 & 07-09-2022 that were attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

4. **Analysis / Exercise done to determine Customs Values:** The importers, most of whom were directly importing including the pharmaceutical companies, informed that the current customs values, in the existing Valuation Ruling, are on a higher side, which may be rationalized as per existing freights which have decreased substantially over last few months. The importers submitted the relevant documents to substantiate their contentions. Moreover, they also informed that the department of National Tariff Commission (NTC) has also imposed 20% of Regulatory Duty (RD) on the subject items. On the other hand, manufacturer contended that the prices of raw material of subject goods have increased substantially over the period of time from China and, in support, submitted documents in order to substantiate their contentions. In this regard, recent import data and suppliers' quotations including freight of the subject goods have been scrutinized in terms of Section 25(5) read with Section

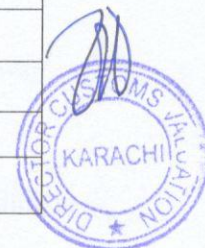


25(7) of the Customs Act, 1969 to arrive at the Customs Values of Glass Tubing of a kind used for the manufacture of Ampoules.

5. **Method (s) adopted to determine Customs values:** Valuation methods specified in section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs value of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to wide variation of values in import data. Moreover, requisite information for making adjustments, as provided under sub-section 2 of Section 25 of the Customs Act, 1969, was not available. Therefore, identical/similar goods value methods provided in Section 25(5) & 25(6) were examined for applicability to determine Customs values of subject goods. However, the same were also found inapplicable, because the evidences available in the ninety (90) days were not finalized under section 25(1) of the Customs Act, 1969. Finally, Customs values of Glass Tubing of a kind used for the manufacture of Ampoules have been determined under Section 25(5) read with Section 25(7) of the Customs Act 1969.

6. **Customs values of Glass Tubing of a kind used for the manufacture of Ampoules** - *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) USS/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Clear Glass Tubing of a kind used for the manufacture of ampoules.	7002.3910	7002.3910.1000	China	0.84
2			7002.3910.1100	Europe	1.62
3	Amber Glass Tubing of a kind used for the manufacture of ampoules.		7002.3910.1200	China	1.00
4	7002.3910.1300		Europe	1.75	



7. In cases, where declared 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs Values for assessment of subject imported goods, shall be applicable until and unless the same is rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling, for the given description of goods, are applied by the concerning assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this

descriptions and specifications as mentioned in the aforementioned table in this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

11. *This ruling supersedes Valuation Ruling No. 1608/2022 dated 09-03-2022.*



(Fayaz Rasool Maken)
Director

Copy for information to:

1. The Member Customs (Operations), Federal Board of Revenue, Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, Appraisal (South), Custom House, Karachi.
4. The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
5. The Chief Collector of Customs, Appraisal (Central), Custom House, Lahore.
6. The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore
7. The Chief Collector of Customs (North), Custom House, Islamabad.
8. The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
9. The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
10. The Director General, Intelligence and Investigation (Customs) FBR, Islamabad.
11. The Director General, PCA & Internal Audit, Karachi.
12. The Director General, IOCO, Karachi.
13. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
14. The Director, Transit Trade, Custom House, Karachi.
15. The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
16. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
17. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
18. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
19. The Karachi Customs Agents Association, Bohri Road, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.