



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

Phone: 021-99214144

C. No. Misc/01/2016-V/285

Dated: 14 .04.2026

VALUATION RULING NO. 2067/2026

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

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. 2016/2025 dated 01.08.2025
2.	Date of meetings with stakeholders	The meeting with relevant stakeholders was conducted on 06.04.2026.

3. **Background of the Issue:** Earlier, the Customs values of Glass Tubing of a kind used for the manufacture of glass tubing (Clear & Amber) and Glass Ampoules (Clear & Amber) were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.2016/2025 dated 01.08.2025. Various stakeholders filed appeals before Director General under Section 25D of the Customs Act, 1969. The Directorate General, vide Order-in-Revision No.57 of 2025 dated 16.10.2025, rescinded the subject valuation ruling and directed the Directorate to conduct a fresh exercise and issue a new valuation ruling for the goods in question. Accordingly, the Directorate initiated the exercise for redetermination of values under Section 25 of the Customs Act, 1969.

4. **Stakeholders' participation in determination of Customs value:** During the meeting, the importers expressed concerns that the determined customs values did not align with prevailing international trade prices. It was also noted that no representation was received from the manufacturers. The importers pointed out that the import value of clear glass ampoules from China was lower than the current valuation ruling. Furthermore, they emphasized that prices differ between printed and non-printed ampoules; however, no data regarding printed ampoules was available. All submissions and supporting documents presented during the meeting were duly taken into consideration in the valuation exercise.

5. **Analysis to determine Customs Values:** Importers of glass tubing and ampoules (clear and amber) requested rationalization of customs values, contending that the current values are

higher than prevailing international prices. The viewpoints expressed by stakeholders during consultations were carefully analyzed in light of the directives contained in the Order-in-Revision. In this regard, import data for the period of 90 days was thoroughly examined, along with the documents submitted by importers. A China based supplier of ampoules was also contacted to verify the authenticity of the claims made by the importers. The analysis provided reliable insights into the prevailing pricing patterns and confirmed the claims made by the importers. In view of these findings, the customs values were determined on the basis of country of origin and type, in accordance with section 25 of the customs act, 1969.

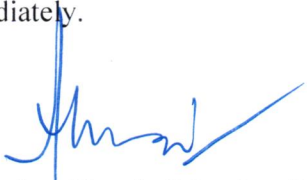
6. **Method(s) adopted to determine Customs values:** Valuation methods specified in section 25 of the Customs Act, 1969, were duly considered in sequential order to arrive at the customs values. The transaction value method as provided in sub-section (1) of section 25 of the Customs Act, 1969, was found 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 the same provided references. Market enquiry conducted under Section 25(7) of the Customs Act, 1969 revealed that the goods, being industrial in nature, were not available in the local market. The computed value method under Section 25(8) was also examined; however, it could not be applied due to non-availability of verifiable data regarding conversion costs and allied manufacturing expenses in the country of export. Accordingly, the customs values of the subject goods have been determined under Section 25(9) read with sub-section (6) of Section 25 of the Customs Act, 1969.



Customs values for Glass Tubing of a kind used for the manufacture of Glass 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	7002.3910.1000	China	1.10
			7002.3200.1000	Europe	1.77
2.	Amber Glass Tubing of a kind used for the manufacture of ampoules.	7002.3200	7002.3910.1100	China	1.25
			7002.3200.1100	Europe	1.87
3.	Glass Ampoule (Clear)	7010.1000	7010.1000.1000	China	1.52
4.	Glass Ampoule (Amber)		7010.1000.1100	China	1.67

7. In cases, where transactional 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.