



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



No. Misc/03/09-V/Part-II/Dir-18

Dated: 10-06-2026

Valuation Ruling No. 2089 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 FLOAT GLASS AND OTHER GLASS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1916/2024 dated 15.11.2024.
2.	Date of meeting with stakeholders	The meetings with relevant stakeholders were conducted on 11.05.2026.

Background: Earlier, the Customs values of float glass and other glass were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1916/2024 dated 15.11.2024. The Directorate received a representation from Pakistan Glass Manufacturer Association dated 20.04.2026 for revision of existing values. Accordingly, the Directorate initiated an exercise for re-determination of customs values of the subject goods covered under the aforesaid valuation ruling. Meeting notices were issued to all relevant stakeholders to address their grievances.

2. **Stakeholders' participation in determination of Customs values:** A meeting was conducted to deliberate in detail upon the issues relating to the valuation of the subject goods. During the meeting, the participants contended that the existing values are lower than current market and same revised accordingly under Section 25 of the Customs Act, 1969.

3. **Analysis / Exercise done to determine Customs Values:** The viewpoints of all relevant stakeholders were carefully analyzed, and a detailed examination of import data for the preceding ninety (90) days was conducted. Accordingly, the 90 days import data, along with the supporting import documents, was comprehensively evaluated to determine prevailing price trends. Furthermore, a market enquiry was conducted in accordance with the prescribed procedure laid down in Office Order No. 17/2014 dated 19.03.2014. The findings of the said enquiry revealed that the prices of subject items are higher in the local markets.



4. **Method (s) adopted to determine Customs values:** To determine the transaction value of goods, the valuation methods, provided in Section 25 of the Customs Act, 1969, were applied in sequential order. The transaction value method, as provided under sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to the absence of information required under sub-section (2) of Section 25 of the Customs Act, 1969. Moreover, there was a wide variation in the declared values, and in the majority of cases, the declared values did not correspond to prevailing market prices. Similarly, the data of identical and similar goods as per sections 25(5) & (6), *ibid* provided some references, however, it could not be solely relied upon due to aforesaid reasons and difference in market values. Therefore, a market inquiry as envisaged under sub-Section (7) of Section 25 of the Customs Act, 1969, was also conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various markets were visited and the actual prices of subject goods were acquired. However, due to variation in prices, this method could not be solely relied upon. Due to the unavailability of manufacturer prices, the computed method under Section 25(8) also could not be applied. As a result, the determination of customs value was carried out using the method outlined in Section 25(9) of the Customs Act, 1969. After adjusting the profit amounts, the C&F value was calculated in accordance with Section 25(9) read with Section 25(6) and (7) of the Customs Act, 1969 further read with Customs Rule 121(2) of the Customs Rules, 2001, which are given below.

5. **Customs values for Float Glass and other Glass** hereinafter specified shall be assessed to duty / taxes at the following Customs values.

Table-A							
Sr. No.	Description of Goods	Thickness	HS Code	Proposed PCT for WeBOC	China (US\$/m ²)	UAE / Saudi Arabia (US\$/m ²)	Other origins excluding USA / Europe (US\$/m ²)
1	Clear Float Glass	2mm	7005.2900	7005.2900.1000	2.54	2.58	2.84
		3mm		7005.2900.1100	3.37	3.55	3.93
		4mm		7005.2900.1200	3.70	4.08	4.50
		5mm		7005.2900.1300	5.80	6.71	7.39
		6mm		7005.2900.1400	5.89	6.85	7.41
		8mm		7005.2900.1500	9.36	10.15	11.19
		12mm		7005.2900.1600	17.90	18.04	19.91
		19mm		7005.2900.1700	25.84	25.96	28.83
2	Colored Tinted Float Glass	4mm	7005.2100	7005.2100.1000	4.99	5.05	5.50
		5mm		7005.2100.1100	7.48	7.55	8.24
		8mm		7005.2100.1200	13.70	13.84	15.16
		12mm		7005.2100.1300	17.80	17.98	19.68
3	Reflective Float Glass	5mm	7005.1000	7005.1000.1000	9.12	9.20	10.05

Table-A							
Sr. No.	Description of Goods	Thickness	HS Code	Proposed PCT for WeBOC	China (US\$/m ²)	UAE / Saudi Arabia (US\$/m ²)	Other origins excluding USA / Europe (US\$/m ²)
4	Clear Glass Mirror	2mm	7009.9100	7009.9100.1000	3.30	3.34	3.64
		3mm		7009.9100.1100	5.25	5.31	5.81
		4mm		7009.9100.1200	6.60	6.66	7.29
		5mm		7009.9100.1300	10.60	10.70	11.72
5	Cleared Wired Glass	6mm	7003.2000	7003.2000.1000	9.56	9.65	10.55
6	Colored Wired Glass	6mm	7003.2000	7003.2000.1100	9.79	9.89	10.83
7	Colored Figured (Rolled) Glass	3mm	7003.1200	7003.1200.1000	3.37	3.41	3.71
		4mm		7003.1200.1100	3.99	4.04	4.43
		5mm		7003.1200.1200	4.81	4.86	5.34
8	Cleared Figured (Rolled) Glass	3mm	7003.1900	7003.1900.1000	3.13	3.15	3.45
		4mm		7003.1900.1100	3.85	3.89	4.27
		5mm		7003.1900.1200	4.69	4.74	5.21
		8mm		7003.1900.1300	7.69	7.77	8.51
9	Clear Drawn Sheet Glass	2mm	7004.9000	7004.9000.1000	2.28	2.31	2.53
10	Double Glazed Glass	3+3 mm	7008.0000	7008.0000.1000	22.07	22.29	24.27
		4+4 mm		7008.0000.1100	25.45	25.71	28.01
		5+5 mm		7008.0000.1200	31.04	31.34	34.12
		6+6 mm		7008.0000.1300	37.26	37.62	41.11
		8+6 mm		7008.0000.1400	41.05	41.46	45.27
11	Tempered Glass	3mm	7007.1900	7007.1900.1000	12.75	12.97	14.20
		4mm		7007.1900.1100	17.00	17.30	18.94
		5mm		7007.1900.1200	21.25	21.62	23.67
		6mm		7007.1900.1300	25.50	25.95	28.41
		8mm		7007.1900.1400	34.00	34.60	37.88

Table-B						
Sr. No.	Description of Goods	HS Code	Proposed PCT for WeBOC	China (US\$/Kg)	UAE/ Saudi Arabia (US\$/Kg)	Other origins excluding USA/ Europe (US\$/Kg)
1	Articles of Glass for Home Appliances	7020.0090	7020.0090.1000	2.00	2.04	2.23

Notes:

- Reduction of 10% shall be admissible on total of above value on account of freight charges, if goods are imported through land route.
- Where the declared or determined thickness of any type of glass differs from the thickness specified in Table-A above, the Customs value thereof shall be determined with reference to the value prescribed for the nearest thickness of the same type of glass in Table-A above, as follows:
 - Where such difference does not exceed 10%, the value prescribed for the nearest thickness shall apply.

b. *Where such difference in thickness exceeds 10%, the value shall be determined on a pro-rata basis vis-à-vis the value prescribed for the nearest thickness;*

6. 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.

7. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

8. The Collectorates of Customs shall ensure the implementation of this Valuation Ruling and in case of any anomaly the same may be Directorate immediately.


(Azhar Husain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ 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, Director Generals of Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 5) All Collectors / Directors of respective Collectorates and Directorates.
- 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 Webmaster, Federal Board of Revenue, Islamabad.
- 10) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
- 11) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 12) Guard File.