GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI
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C. No. Misc/01/2020-IX/Div-27 Dated: 24-06-2026

VALUATION RULING NO. 2095 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES OF OPTICAL FRAMES AND SUNGLASSES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	In supersession of Valuation Ruling No. 1895/2024 dated 04.07.2024 and its Corrigendum dated 23.08.2024.
2.	Date of meetings with stakeholders	The meeting with relevant stakeholders was scheduled on 29.05.2026.

Background of the Issue: Valuation Ruling No. 1895/2024 dated 04.07.2024 was issued for determination of Customs values of Optical Frames and Sunglasses. Thereafter, Corrigendum dated 23.08.2024 was issued in respect of the said Valuation Ruling. The subject goods are imported in different categories, qualities, brands, materials, origins and commercial levels. Therefore, the existing Customs values were required to be reviewed in the light of prevailing import trends, market conditions, assessment practice and overall valuation parameters of the subject goods. Hence, an exercise was initiated by this Directorate for re-determination of Customs values of Optical Frames and Sunglasses under Section 25A of the Customs Act, 1969.

2. **Participation of the Stakeholders in the meeting:** Meeting for determination of Customs values of the subject goods was scheduled on 29.05.2026. Notices were issued to the relevant stakeholders with the request to attend the meeting and submit relevant documents, and evidence in support of their declared values. However, no stakeholder attended the meeting or submitted any documentary evidence for consideration. Accordingly, the matter was examined and finalized on the basis of available import data, market enquiry, previous Valuation Ruling, Corrigendum, departmental record and other relevant information available with this Directorate.

3. **Analysis/Exercise done to determine Customs Values:** The Directorate conducted data analysis of import values of Optical Frames and Sunglasses and also examined the previous Valuation Ruling, Corrigendum, market information and assessment trends of the subject goods. It was observed that Optical Frames and Sunglasses are imported in different categories, including branded and unbranded goods, and their values vary depending upon brand, quality, material, design, finishing, packing, origin and commercial level.

Market enquiries were conducted to ascertain the prevailing prices of the subject goods in the local market. The market information so gathered was examined with reference to available import data, previous determined values and other relevant valuation factors. It was observed that the values of branded and unbranded Optical Frames and Sunglasses differ significantly on account of brand reputation, quality, material, market acceptability and commercial level. Accordingly, the subject goods have been categorized for valuation purposes in line with the structure of the previous Valuation Ruling.

4. **Method(s) adopted to determine Customs values:** The valuation methods specified in Section 25 of the Customs Act, 1969 were duly considered in sequential order to arrive at the Customs values of the subject goods. The transaction value method as provided under sub-section (1) of Section 25 of the Customs Act, 1969 was examined; however, the same could not be solely relied upon due to variation in declared values, difference in brand, quality, material, specifications and commercial levels, and absence of complete and verifiable information as required under sub-section (2) of Section 25 of the Customs Act, 1969. Thereafter, the valuation methods based on identical and similar goods under sub-sections (5) and (6) of Section 25 of the Customs Act, 1969 were examined. The available import data provided useful reference; however, the same could not be exclusively relied upon due to variations in brands, quality, material, origin, commercial level and market reputation of the subject goods. The computed value method under sub-section (8) of Section 25 of the Customs Act, 1969 could not be applied, as the requisite information relating to cost of production, manufacturing expenses and other allied costs in the country of export was not available. Therefore, market enquiry under sub-section (7) of Section 25 of the Customs Act, 1969 was conducted and examined in the light of available import data, previous Valuation Ruling, Corrigendum, assessment trends and other relevant information. Finally, the Customs values of Optical Frames and Sunglasses have been determined under sub-section (9) of Section 25 read with sub-section (7) of Section 25 of the Customs Act, 1969.

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5. **Customs Values for Sunglasses and Optical Frames** - *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values.

SUNGLASSES (TABLE-A)

S. No.	Brand Name	Category	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$
1	Gucci, Rayban, Burberry, Cartier, Prada, Montblanc, Chanel, Saint Lauren, D&G, Bvlgari.	A	9004.1000	9004.1000.1000	All Origins	84 US$/Pc
2	CK, Lacoste, Police, Guess, Nike, Salvatore Ferragamo, Kari Lagerfeld, Lozza, Chopard, Cavalli, Nina Ricci, Porsche, Polo Ralph Lauren, Tiffany, Michael Kors, Swarovski, Coach, Versace, DKNY, Vouge, Trussardi, Paul Smith, Adidas, BMW, Emilio Pucci, Ermenegildo Zegna, Fendi, Fred, GANT, GCDS, Hackett London, Harley-Davidson, IC! Berlin, J. Landon, Kenneth Cole, Marciano, Max Mara, Max & Co., DITA, Pepe Jeans, Skechers, Ted Baker, Tod's, Tom Ford, WEB Eyewear, Rodenstock, Diva, FORA, MOREL Lunettes, ELLE, ESPRIT, Stepper Eyewear, Charmant, etc.	B		9004.1000.1100	All Origins	37 US$/Pc
3	Un-branded (Other than for Children /Kids)	C		9004.1000.1200	All Origins	0.35 US$/Pc 13.50 US$/Kg (Whichever is higher)

4	Unbranded (For Children/Kids)	D		9004.1000.1300	All Origins	0.10 US$/Pc 13.50 US$/Kg (Whichever is higher)

OPTICAL FRAME (TABLE-B)						
S. No.	**Brands Name**	**Category**	**PCT**	**Proposed PCT for WeBOC**	**Origin**	**Customs Values (C&F) US$**
1	Gucci, Rayban, Burberry, Cartier, Prada, Montblanc, Chanel, Saint Lauren, D&G, Bvlgari.	A	9003.1900	9003.1900.1000	All Origins	88 US$/Pc
2	CK, Lacoste, Police, Guess, Nike, Salvatore Ferragamo, Kari Lagerfeld, Lozza, Chopard, Cavalli, Nina Ricci, Porsche, Polo Ralph Lauren, Tiffany, Michael Kors, Swarovski, Coach, Versace, DKNY, Vouge, Trussardi, Paul Smith, Adidas, BMW, Emilio Pucci, Ermenegildo Zegna, Fendi, Fred, GANT, GCDS, Hackett London, Harley-Davidson, IC! Berlin, J. Landon, Kenneth Cole, Marciano, Max Mara, Max & Co., DITA, Pepe Jeans, Skechers, Ted Baker, Tod's, Tom Ford, WEB Eyewear, Rodenstock, Diva, FORA, MOREL Lunettes, ELLE, ESPRIT, Stepper Eyewear, Charmant, etc.	B		9003.1900.1100	All Origins	50 US$/Pc
3	Un-branded	C		9003.1900.1200	All Origins	1.10 US$/Pc 45 US$/Kg (Whichever is higher)

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. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

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

9. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.

24/6/26

(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, 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 Chairman, All Pakistan Customs Agents Association (APCAA), Karachi.
10) The Chairman, Karachi Custom Agents Association, Karachi.
11) The Karachi Customs Agents Group, Bohri Road, Karachi.
12) The Webmaster, Federal Board of Revenue, Islamabad.
13) Guard File.

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