GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI
Phone: 021-99214144
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C. No.Misc/07/2008-V (Part-V)/ /Dir-39 Dated: 28-07-2026

VALUATION RULING NO. 2104 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 WARE / PORCELAIN WARE / STONE WARE / DECORATIVE PIECES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 03/2025 dated 21.07.2025
2.	Date of meetings with stakeholders	The meeting with relevant stakeholders was conducted on 27.07.2026

3. **Background of the Issue:** The Directorate of Customs Valuation, Lahore issued Valuation Ruling No. 03/2025 dated 21.07.2025 under Section 25A of the Customs Act, 1969. Subsequently, both importers and local manufacturers, being aggrieved by the said ruling, filed review petitions under Section 25D of the Customs Act, 1969 before the Director General, Customs Valuation, Karachi. Accordingly, the Director General, Customs Valuation, Karachi, vide Order-in-Revision No. 59/2025 dated 17.10.2025, re-determined the Customs values of Porcelain Ware (Non-Gold Plated) of Chinese origin. Thereafter, the said Order-in-Revision was challenged by the importers before the Customs Appellate Tribunal, Karachi, which vide order dated 20.04.2026 remanded back the matter to the Director General Customs Valuation, Karachi for afresh review of the impugned Ruling. The Director General Customs Valuation, Karachi vide its Order-in-Revision No. 17/2026 dated 19.06.2026 remanded the impugned Valuation Ruling No 03/2025 dated 21.07.2025 to the Director Customs Valuation, Karachi with the directions to issue a fresh Ruling within four (04) weeks of the issuance of the Order. 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, detailed deliberations were held with all stakeholders. The importers contended that the existing customs values were on the higher side and requested their downward revision, arguing that the prevailing transactional values and import costs did not justify the current valuation levels. Conversely, the local manufacturers opposed any reduction and maintained that the values should instead be enhanced in line with prevailing domestic market prices and actual landed costs to curb under-invoicing, safeguard government

revenue, and ensure a level playing field for the local industry. The manufacturers submitted monthly aggregate export values from China to Pakistan at the PCT level, and the importers presented their export GDs and other supporting documents, which were duly examined and considered during the valuation exercise. Both the values submitted exhibited wide variations.

During the discussions, the Directorate shared the results of the market survey, wherein the prices ranged between Rs. 19,500 and Rs. 38,000 for different sizes and weights of porcelain ware sets. This reflected the most dominant average market price at approximately Rs. 1,500 to Rs. 1,600 per kg. It was further deliberated that the prevailing profit margin in the trade was approximately 40–45%, which was contested by the local manufacturers. However, it was mutually accepted that a profit margin of at least 30% was reasonable for valuation purposes, while due allowance should also be made for breakage losses in the working. The importers further contended that the average weight of the goods ranged between 22–24 kg (as per the GD), whereas the local manufacturers disputed this claim.

5. **Analysis / Exercise done to determine Customs Values:** For determination of customs values of the subject goods, the documents submitted by all stakeholders were scrutinized in detail, and in addition, ninety (90) days' import data was retrieved and thoroughly examined in light of information received from stakeholders, followed by market enquiries conducted under sub-section (7) of Section 25 of the Customs Act, 1969, which were duly assessed in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014.

6. **Method(s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969, were examined in the order and manner applicable for determination of the customs values of the subject goods. The transaction value method under sub-section (1) of Section 25 was examined; however, the same could not be relied upon due to the absence of complete, reliable and verifiable information required under sub-section (2) of Section 25 and the non-availability of sufficient supporting documents to establish the truth and accuracy of the declared values. Likewise, the valuation methods relating to identical and similar goods under sub-sections (5) and (6) of Section 25 ibid could not be relied upon exclusively due to the absence of absolute and demonstrable evidence regarding quality, quantity, commercial level, and other relevant parameters. Market enquiries, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, were also conducted. However, the deductive value method could not be solely applied because the goods available in the local market comprised varying types, qualities, and weights. Due to the unavailability of manufacturer prices, the computed method under Section 25(8) also could not be applied. Consequently, the customs values of the subject goods have been determined under sub-section (9) of Section 25 of the Customs Act, 1969, read with sub-section (7) thereof and Rule 121(2) of the Customs Rules, 2001, by applying reasonable flexibility to the deductive value method in conformity with the aims and provisions of Section 25 of the Customs Act, 1969.

7. **Customs values for Glass Ware / Porcelain Ware / Stone Ware / Decorative Pieces** – *hereinafter specified* shall be assessed to duty / taxes on the Customs values given against them in the Table below: -

Table-A					
S. No	**Description of Goods**	**PCT code**	**Proposed PCT for WeBOC**	**Origin**	**Customs Values (C&F) US$/Kg**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**
1	**Glass Ware** Glassware of kind used for Table, Kitchen or similar purposes. (Clear/ Opal)	7013.1000 7013.2800 7013.9900	7013.1000.1000 7013.2800.1000 7013.9900.1000	China	1.60
				Iran	1.49
				UAE	1.66
				Malaysia, Thailand, Egypt, Korea, Indonesia	1.65
				Turkey, Saudi Arabia	1.66
				Europe, USA, Canada	1.94
				Others	1.80
2	**Glass Ware** Glassware of kind used for Table, Kitchen or similar purposes. (Gold Plated)	7013.1000 7013.2800 7013.9900	7013.1000.1200 7013.2800.1200 7013.9900.1200	China	2.00
				Iran	1.76
				UAE	2.25
				Malaysia, Thailand, Egypt, Korea, Indonesia	2.10
				Turkey, Saudi Arabia	2.25
				Europe, USA, Canada	2.50
				Others	2.35

Table-B						
S. No	**Description of Goods**	**PCT code**	**Proposed PCT for WeBOC**	**Origin**	**Category A: Bone China (Translucent/ Whitish and lighter in weight) Customs Values (C&F) US$/Kg**	**Category B: Porcelain ware/Stone ware Customs Values (C&F) US$/Kg**
1.	**Super Bone, Bone China, Stone Ware &Porcelain Ware** Tableware, Kitchen-ware and other Household articles of porcelain or China (Non-Gold Plated)	6911.1010 6911.1020 6911.1030 6911.1040 6911.1090 6911.9000	6911.1010.1000 6911.1020.1000 6911.1030.1000 6911.1040.1000 6911.1090.1000 6911.9000.1000	China	6.78	1.90
				Iran	6.51	1.84
				UAE	7.05	1.98
				Malaysia, Thailand, Egypt, Korea, Indonesia	6.97	1.97
				Turkey, Saudi Arabia	7.31	2.06
				Europe, USA, Canada	8.50	2.39
				Others	8.13	2.24

2.	Tableware, Kitchen-ware and other Household articles of porcelain or China (Gold-Plated)	6911.1010 6911.1020 6911.1030 6911.1040 6911.1090 6911.9000	6911.1010.1100 6911.1020.1100 6911.1030.1100 6911.1040.1100 6911.1090.1100 6911.9000.1100	China	8.33	2.48
				Iran	8.00	2.35
				UAE	8.38	2.59
				Malaysia, Thailand, Egypt, Korea, Indonesia	8.63	2.61
				Turkey, Saudi Arabia	9.00	2.61
				Europe, USA, Canada	10.41	3.12
				Others	9.90	2.98

Table-C

S. No	Description of Goods	PCT code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$/Kg
1.	Decorative Pieces of Glass / Porcelain / Ceramic	6911.1010 6911.1020 6911.1030 6911.1040 6911.1090 6911.9000 6913.1000 6913.9000 6914.1000 6914.9000	6911.1010.1300 6911.1020.1300 6911.1030.1300 6911.1040.1300 6911.1090.1300 6911.9000.1300 6913.1000.1300 6913.9000.1300 6914.1000.1300 6914.9000.1300	China	5.58
				Iran	5.36
				UAE	5.80
				Malaysia, Thailand, Egypt, Korea, Indonesia	5.85
				Turkey, Saudi Arabia	6.00
				Europe, USA, Canada	6.97
				Others	6.70

Note 1: This Valuation Ruling does not apply to Wedgewood, Waterford, Royal Albert, Royal Doulton, Royal Crown, Derby, Corelle, Royal Copenhagen, Limoges, Noritake, and other equivalent brands.

Note 2: This Valuation Ruling does not apply to Crystal Ware.

These Notes are applicable to Table-A, Table-B and Table-C.

8. 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 me made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

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

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

11. 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.

28/7/26

(Azhar Husain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (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) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
10) The Karachi Customs Agents Group, Bohri Road, Karachi.
11) The Webmaster, Federal Board of Revenue, Islamabad.
12) Guard File.