



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



No. Misc/Val/01/2026-V/Dir-43

Dated: 22.09.2026

Valuation Ruling No. 2106 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUE OF EMPTY GLASS BOTTLE UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	There is no previous ruling for the subject goods.
2.	Date of meeting with stakeholders	The meetings with relevant stakeholders were conducted on 04.08.2026 and 08.09.2026.

3. **Background:** The Directorate General of Customs Valuation, Karachi, observed that the subject goods were being assessed at comparatively lower values. In order to ensure uniformity in valuation and safeguard government revenue, the Directorate initiated proceedings for determination of the customs values of the subject goods under Section 25A of the Customs Act, 1969, (hereinafter called "the Act"). Accordingly, notices were issued to the importers and other concerned stakeholders, inviting them to participate in the valuation proceedings and submit relevant documentary evidence, including import documents, invoices, and other information considered necessary for determination of the customs values.

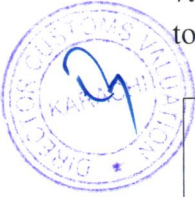
4. **Stakeholders' participation in determination of Customs values:** Meetings were conducted on 04.08.2026 and 08.09.2026 to deliberate in detail upon the issues relating to the valuation of the subject goods. During the meetings, the participants were required to submit documents, in support of their contentions, including sales tax invoices and verified export documents from the country of purchase. However, no documents were provided by the stakeholders.

5. **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 survey revealed that the prices of subject items are higher in the local markets.

6. **Method (s) adopted to determine Customs values:** Valuation methods, provided in Section 25 of the Act, were duly followed and applied sequentially to address the valuation issue at hand. 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. The values of identical and similar goods, as per sub-sections (5) & (6) of Section 25, could not be solely relied upon due to the absence of conclusive evidence regarding the quality, quantity, and commercial comparability of the goods, and for the same reason of not corresponding to the current market prices. A market survey, as envisaged under Sub-Section (7) of Section 25 of the Act, was conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014. Relevant markets were visited, and the actual prices of subject goods were acquired. Finally, market information from surveys, has been utilized and analyzed for determination of custom values of the subject goods under Section 25(7) of the Act. This comprehensive evaluation ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

7. **Customs values for Empty Glass Bottles** hereinafter specified shall be assessed to duty / taxes at the following Customs values:



Sr. No.	Description of Goods	HS Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
1	Empty Glass Bottles (for Perfumes and Cosmetics)	7010.9000	7010.9000.1000	All Origins	1.15
2	Empty Glass Bottles (Others)	7010.9000	7010.9000.1100	All Origins	0.97

Note: Empty glass bottles of pharmaceutical grade have been excluded. The Collectorates may assess the same under Section 25 of the Customs Act, 1969.

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 be made on such higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969 and the same may be referred to this Directorate General.

9. 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.

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


(Tahir Abbas)
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 / Policy), F.B.R., Islamabad.
- 2) The Director General, Directorate General 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 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.