

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI**

No. Misc. 10/07-III-C

Dated: 14th February, 2008

The Collectors of Customs,
Appraisement/MCC/Port Qasim/ Preventive, Karachi/
Lahore/Multan/ Sambrial/ Faisalabad/ Rawalpindi/
Peshawar/ Hyderabad/ Quetta

Subject: DETERMINATION OF VALUES OF FLOAT GLASS/OTHER GLASS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

This Directorate General received a complaint regarding revision of assessable import values of Float Glass, which were agreed in the year 2005 by the Appraisement Collectorate. The complainants alleged that there was massive under invoicing in the imports of subject goods. Accordingly, it was decided to investigate and examine the matter under Section 25-A of the Customs Act 1969.

2. Meetings with stakeholders (manufacturers & importers) were held on 15-11-2007 and 30-01-2008 to have their perspective on the issue. A joint local market enquiry was conducted for investigation the values of Float Glass. Prices were also received from M/s Lahore Glass Merchants Trade Group and Importers Association. In order to eliminate any possible manipulation during the market enquiry this Directorate General also conducted independent local market enquiry. All these enquiries were compiled and necessary computations regarding costing on the basis of raw materials used and deductions of allowable discounts for profits and deduction of Duty and Taxes were made.

3. Since the clearances were being made on “agreed values” the transaction value of these goods could not be accepted as such under 25(I) of the Customs Act 1969 and similarly reliance on comparative analysis of available import data, to compare and investigate the transaction value for identical/Similar goods could also not be made as laid down under Section 25(5) and (6) *ibid*. Moreover, the available methods under Section 25(7) and (8) could also not be utilized in view of the fact that exclusive dependence on either was likely to give erroneous results. Thus it was decided to rely upon the method laid down under Section 25(9) of the Customs Act 1969 in order to arrive at the fair assessable values of the subject items. Therefore, in exercise of the powers conferred under Section 25-A of the Customs Act 1969, the following Customs assessable value are hereby notified.

S.NO.	DESCRIPTION OF GOODS/ SIZE	H.S.CODE	ORIGIN	DETERMINED VALUE SQM
1	Clear float Glass 2MM	7005.2900	CHINA/MIDDLE & FAR EAST	\$ 1.72
2	Clear float Glass 3MM	7005.2900	CHINA/MIDDLE & FAR EAST	\$ 2.00
3	Clear float Glass 4MM	7005.2900	CHINA/MIDDLE & FAR EAST	\$ 2.80
4	Clear float Glass 5MM	7005.2900	CHINA/MIDDLE & FAR EAST	\$ 4.00
5	Clear float Glass 6MM	7005.2900	CHINA/MIDDLE &	\$ 4.65

			FAR EAST	
6	Clear float Glass 8MM	7005.2900	CHINA/MIDDLE & FAR EAST	\$ 6.78
7	Clear float Glass 12MM	7005.2900	CHINA/MIDDLE & FAR EAST	\$ 11.13
8	Clear float Glass 19MM	7005.2900	CHINA/MIDDLE & FAR EAST	\$ 31.47
9	L/Green float Glass 05MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 4.65
10	Green float Glass 5MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 4.65
11	Jaidth Green Glass 5MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 4.65
12	Green float Glass 8MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 10.17
13	Green float Glass 12MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 12.58
14	Green Reflective float Glass 5MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 5.05
15	Bronze float Glass 4MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 3.40
16	Bronze float Glass 5MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 4.65
17	Bronze float Glass 8MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 10.17
18	Bronze float Glass 12MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 12.58
19	Bronze Reflective float Glass 5MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 5.05
20	Ocean Blue float 5MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 4.55
21	Blue float Glass 5MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 4.5
22	Blue float Glass 8MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 10.17
23	Blue float Glass 12MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 12.58
24	Blue Reflective float Glass 5MM	7005.2100	CHINA/MIDDLE & FAR EAST2.80	\$ 5.05
25	Grey float Glass 3MM	7005.2100	CHINA/M4.65IDDLE & FAR EAST	\$ 2.80
26	Grey float Glass 5MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 4.65
27	Grey float Glass 8MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 10.17
28	Grey float Glass 12MM	7005.2100	CHINA/MIDDLE & FAR EAST	\$ 12.58
29	Clear float Glass Mirror 5MM	7005.9100	CHINA/MIDDLE & FAR EAST	\$ 5.32
30	Clear wired Glass 6MM	7003.2000	CHINA/MIDDLE & FAR EAST	\$ 8.71
31	Colored wired Glass 6MM	7003.2000	CHINA/MIDDLE & FAR EAST	\$ 9.20
32	Cleared Figured Glass 3MM	7003.2000	CHINA/MIDDLE &	\$ 2.20

			FAR EAST	
33	Cleared Figured Glass 4MM	7003.2000	CHINA/MIDDLE & FAR EAST	\$ 2.97
34	Cleared Figured Glass 5MM	7003.2000	CHINA/MIDDLE & FAR EAST	\$ 4.00
35	Cleared Figured Glass 8MM	7003.2000	CHINA/MIDDLE & FAR EAST	\$ 6.78
36	Colored Figured Glass 3MM	7003.2000	CHINA/MIDDLE & FAR EAST	\$ 2.97
37	Colored Figured Glass 4MM	7003.2000	CHINA/MIDDLE & FAR EAST	\$ 3.00
38	Cray Figured Glass 5MM	7003.2000	CHINA/MIDDLE & FAR EAST	\$ 4.65
39	Bronze Figured Glass 5MM	7003.2000	CHINA/MIDDLE & FAR EAST	\$ 4.65
40	Clear Sheet Glass 1.8MM	7004.9000	CHINA/MIDDLE & FAR EAST	\$ 1.74
41	Clear Sheet Glass 2MM	7004.9000	CHINA/MIDDLE & FAR EAST	\$ 1.74

4. All the Collectorates of Customs are advised to ensure that assessment of the subject goods should be made on the above determined values.

(ABDUL NASIR BUTT)
DIRECTOR

Copy for information to:

- (1) Member Customs FBR, Islamabad.
- (2) SA to Chairman FBR, Islamabad.
- (3) Director General of Custom Valuation Karachi.
- (4) Chief Collectors (South/North) Karachi/Lahore.
- (5) Director General Intelligence & Investigation Islamabad.
- (6) Directors Intelligence & Investigation Karachi/ Lahore & Islamabad.
- (7) President FPCC&I Karachi.
- (8) KCC&I Karachi.
- (9) Karachi Customs Agents Group, Karachi.
- (10) M/s Millezum Consult (Pvt.) Ltd. 82 Hillside road, Section E-7 Islamabad.
- (11) M/s Ghani Glass Ltd. 12-D/5 Chandni Chowk KDA Scheme No. 7&8 Karachi.
- (12) M/s Pakistan Glass Association Shop No. 3 Aisha Lateef Mansion, Ranchore Road, Bohra Pir, Karachi.
- (13) M/s. Lahore Glass Merchants Trade Group and Importers Association, 63. Beadon Road, Place Market, Cooper Road, Lahore.