

*(This Ruling has been superseded vide Valuation Ruling Nos. 924/2016 dated 07-09-2016 and Valuation Ruling No. 961/2016 dated 11-11-2016)*

\*\*\*

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

\*\*\*\*\*

**The Collectors of Customs**, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

**Determination of Customs Values of (Stationery Items Under Section 25-A of the Customs Act, 1969)**

**(VALUATION RULING No. 868/2016)**

No. Misc/06/2009-VIII B/IX/9451

Dated: 09-06-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Stationery Items are determined as follows: -

**2. Background of the valuation issue:** It was brought to the notice of this Directorate General of Customs Valuation that the values of various types of Stationery Items have considerably increased in the international market as compared to the determined Customs values of Stationery Items of different origins vide Valuation Ruling No. 585/2013, dated 30-09-2013 read with corrigendum dated 01-11-2013. The impugned Valuation Ruling is considerably old and requires revision in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs values of Stationery Items.

**3. Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 18-05-2016. The stakeholders were requested to bring following documents to make the meeting fruitful.

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- D. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. The meeting was attended by different importers, local manufacturers and officers from field formations. The local manufacturers, during the meeting, were of the view that the prices determined vide previous Valuation Ruling No. 585/2013, dated 30-09-2013 were considerably low than the actual prices in the international market, and needed immediate revision upwards. They submitted various documents in support of their contentions. They also contended that due to low values of different stationary items, they are unable to compete in the local market and requested to bring the values at par with the correct international values. The importers could not contest the view point of the local manufacturers, and raised one significant objection that the difference in Customs values of raw pencil vis a vis normally imported pencils was kept very high in the previous Valuation Ruling. The parties were given three days to submit documentary proof in support of their contentions, but only a few documents from manufacturers were received which have been scrutinized. Later some importers also submitted certain documents, which have been carefully examined.

**5. Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at values of Stationery Items. Transaction value method provided in Section 25(1) was found inapplicable due to wide variation in the values being

declared to the customs. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variations in declared values of subject goods. Thereafter, market enquiries as envisaged under Section 25 (7) of the Customs Act, 1969, were conducted. As the stakeholders were not forthcoming with the values of the items being traded in the international market, therefore different markets were surveyed repeatedly for this purpose. Online prices were also obtained to corroborate the findings of the market surveys. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Online values were also obtained. Consequently, the Customs values of different types of Stationery Items have been determined under Section 25(9) of the Customs Act, 1969.

**6. Customs values for Stationery Items:** Stationery Items hereinafter specified shall be assessed to duty/taxes at the Customs Values mentioned against them as per Annex-A (Pages- 1 to 6).

7. In cases where declared/transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight or in case of import through Land Customs Stations, the differential amount between the Sea freight and land transport charges while applying the Customs values determined in this Ruling.

**8. Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

**9. Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the Annex to this Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

**11. This Valuation Ruling supersedes Valuation Ruling No. 585/2013, dated 30-09-2013 and its corrigendum dated 01-11-2013.**

**(DR.WASIF ALI MEMON)**

Director

Copy for information to:-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.

6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT &T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta Peshawar / Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting **Valuation Ruling No.585/2013, dated 30-09-2013 and its corrigendum dated 01-11-2013.**
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.

**ANNEX- A**

**Valuation Ruling No \_\_\_\_\_ Dated**

S. No.	Description of Goods	PCT	Proposed PCT for WEBOC	Origins	Customs Values (C&F) US\$
(1)	(2)	(3)	(4)	(5)	(6)
1.	Ink for Fiber Tip Pens & Fine Liner Pens (water base)	3215.9010	3215.9010.1000	China	3.90/Kg
				Other Origins	4.46/Kg
2.	Ink Cartridge for Fountain Pen	9608.9990	9608.9990.1000	China	4.10/Kg
				Other Origins	4.75/Kg
3.	Ink for Markers & Ball Pens.	3215.9010	3215.90 10. 1100	China	6.00/Kg
				Germany, Japan, UK, USA	8.00/Kg
				Other Origin	7.10/Kg
4.	Glue Stick (all sizes) weight including plastic casing and cap	3506.1000	3506.1000.1000	China	6.70/Kg
				Germany, Japan, UK, USA	8.71/Kg
				Other Origin	7.76/Kg
5.	White Correction Fluid - Assorted packing except in Pen form)	3824.9050	3506. 1000.1000	China	4.00/Kg
6.	White Correction Fluid - Pen	3824.9050	3824.9050.1100	China	0.14/Pc
				Other Origins	0.16/Pc
7.	Normal Sharpener	8214.1000	8214.1000.1000	China	8.40/Kg
		8214.2000	8214.2000.1000		
8.	Fancy Sharpener	8214.1000	8214.1000.1100	China	16.75/Kg
		8214.2000	8214.2000.1100		
9.	Staple Pins All Sizes	8305.2000	8305.2000.1000	China	2.17/Kg
				Germany,	3.20/Kg

				Japan, UK, USA	
				Other Origin	2.80/Kg
10.	Empty Geometry Box Plastic (Plain)	3926.1000	3926.1000.1000	China	0.41/Pc
				Other Origins	0.47/Pc
11.	Empty Geometry Box Plastic (Fancy)	3926.1000	3926.1000.1100	China	0.70/Pc
				Other Origins	0.81/Pc
12.	Empty Geometry Box Metal/Tin (Plain)	7326.9090	7326.9090.1000	China	0.52/Pc
				Other Origins	0.60/Pc
13.	Empty Geometry Box Metal/Tin (Fancy)	7326.9090	7326.9090.1100	China	0.68/Pc
				Other Origins	0.78/Pc
14.	Geometry Box Plastic (Plain)	3926.1000 9017.2000	3926.1000.1200 9017.2000.1200	China	1.10/Pc
				Other Origins	1.25/Pc
15.	Geometry Box Plastic (Fancy)	3926.1000 9017.2000	3926.1000.1300 9017.2000.1300	China	1.40/Pc
				Other Origins	1.60/Pc
16.	Geometry Box Metal/Tin (Plain)	7326.9090 9017.2000	7326.9090.1200 9017.2000.1200	China	1.20/Pc
				Other Origins	1.35/Pc
17.	Geometry Box Metal/Tin (Fancy)	7326.9090 9017.2000	7326.9090.1300 9017.2000.1300	China	1.50/Pc
				Other Origins	1.70/Pc
18.	Scale 6 Inch Plastic	9017.8090	9017.8090.1000	China	0.10 /Pc
19.	Scale 12 Inch Plastic	9017.8090	9017.8090.1100	China	0.19/Pc
20.	Scale 6 Inch (Steel)	9017.8090	9017.8090.1200	China	0.16/Pc
21.	Scale 12 Inch Steel	9017.8090	9017.8090.1300	China	0.30/Pc
22.	Ball Point Pens (Excluding Gel Pen and Roller Pen)	9608.1000	9608.1000.1000	China	0.10/Pc
				Germany, Japan, UK, USA	0.14/Pc
				Other Origin	0.12/Pc
23.	Markers all types (Except paint and drawing markers)	9608.2000	9608.2000.1000	China	0.20/Pc
				Germany, Japan, UK, USA	0.36/Pc
				Other Origin	0.28/Pc
24.	Paint & Drawing Marker	9608.2000	9608.2000.1100	China	0.34/Pc
				Germany, Japan, UK, USA	0.65/Pc
				Other Origin	0.50/Pc
25.	Highlighters	9608.2000	9608.2000.1200	China	0.22/Pc
				Germany, Japan, UK, USA,	0.40/Pc
				Other Origin	0.30/Pc
26.	Gel Pens	9608.2000	9608.2000.1300	China	0.19/Pc
				Germany, Japan, UK, USA, Indonesia	0.30/Pc
				Other Origin	0.25/Pc
27.	Fine Liner Pens	9608.2000	9608.2000.1400	China	0.20/Pc
				Germany, Japan, UK, USA, Indonesia	0.31/Pc
				Other Origin	0.26/Pc

28.	Fountain Pen with Plastic cap	9608.2000	9608.2000.1500	China	0.27/Pc
				Germany, Japan, UK, USA, Indonesia	0.54/Pc
				Other Origin	0.34/Pc
29.	Fountain Pen with Metal cap	9608.3000	9608.3000.1000	China	0.32/Pc
				Germany, Japan, UK, USA, Indonesia	0.60/Pc
				Other Origin	0.40/Pc
30.	Roller Pens	9608.2000	9608.2000.1600	China	0.30/Pc
				Germany, Japan, UK, USA, Indonesia	0.45/Pc
				Other Origin	0.38/Pc
31.	Fiber Tip Coloring Pen with water base ink for student use excluding Fine Liner Pen, Permanent Markers, White Board Markers, Highlighters & Gel Pen etc	9608.2000	9608.2000.1700	China	0.10 /Pc
				Germany, Japan, UK, USA,	0.15/Pc
				Other Origin	0.12 /Pc
32.	Pen with Tips on Both Sides	9608.2000	9608.2000.1800	China	0.20/Pc
				Germany, Japan, UK, USA,	0.34 /Pc
				Other Origin	0.29/Pc
33.	Nibs for Fountain Pen	9608.9100	9608.9100.1000	All Origins	0.04/Pc
34.	Clip for Fountain Pen	9608.9910	9608.9910.1000	China	8.00/Kg
				All Origins except China	11.18/Kg
35.	Ball Pen Tips	9608.9920	9608.9920.1000	China	30.00/Kg
				Germany, Japan, UK, USA,	38.00/Kg
				Other Origin	34.50/Kg
36.	Cap for Fountain Pen (Plastic)	9608.9910	9608.9910.1100	All Origins	5.00/Kg
37.	Cap for Fountain Pen (Metal)	9608.9910	9608.9910.1200	All Origins	12.00/Kg
38.	Color Pencils Half size	9609.1000	9609.1000.1000	China	9.00 /Kg
				Other Origins	11.90/Kg
39.	Color Pencils Full Size	9609.1000	9609.1000.1100	China	9.50/Kg
				Other Origins	12.30/Kg
40.	Crayon	9609.1000	9609.1000.1200	China	17.00/Kg
				Other Origins	21.00/Kg
41.	Raw Pencil	9609.1000	9609.1000.1300	All Origins	7.80/Kg
42.	Raw Pencil Color	9609.1000	9609.1000.1400	All Origins	10.50/Kg
43.	Black Lead pencils W/O Rubber Tip	9609.1000	9609.1000.1500	China	8.20/Kg
				Germany, Japan, UK, USA,	13.10/Kg
				Other Origin	11.00/Kg
44.	Black Lead pencils with Rubber Tip	9609.1000	9609.1000.1600	China	8.40/Kg
				Germany, Japan, UK,	13.50/Kg

				USA, Indonesia	
				Other Origin	11.50/Kg
45.	Sandwich Slate	9609.9000 9608.1000	9609.9000.1000 9608.1000.1100	All Origins	3.50/Kg
46.	Rubber Eraser - Simple I Plain (Low end brands like Saad, Delux and DUX etc.)	4016.9210 4016.9290	4016.9210.1000 4016.9290.1000	All Origins	1.25/Kg
47.	Rubber Eraser - Simple / Plain (Middle level brands like, Shari, Orbit etc.)	4016.9210 4016.9290	4016.9210.1100 4016.9290.1100	All Origins	1.50/Kg
48.	Rubber Eraser - Fancy (Assorted shapes, toys, Cartoons etc.)	4016.9210 4016.9290	4016.9210.1200 4016.9290.1200	All Origins	3.20/Kg
49.	Rubber Eraser - (High end brands like Pelikan, Milan and Faber Castell, Staedtler etc.)	8472.9090 4016.9290	8472.9090.1500 4016.9290.1000	All Origins	4.00/Kg
50.	Stapler Machine - Plastic	8472.9090	8472.9090.1000	China	0.30/Pc
				Other Origins	0.48 /Pc
51.	Stapler Machine 24/6	8472.9090	8472.9090.1100	China	0.781Pc
				Other Origins	0.95/Pc
52.	Stapler Machine 10#	8472.9090	8472.9090.1200	China	0.86/Pc
				Other Origins	1.25/Pc
53.	Stapler Machine - Heavy Duty (HD)	8472.9090	8472.9090.1300	China	5.30/Pc
				Other Origins	9.25/Pc
54.	Staple Remover	8472.9090	8472.9090.1400	China	0.22/Pc
				Other Origins	0.30/Pc
55.	Compass / Divider	9017.2000	9017.2000. 1000	China	0.18/Pc
				Other Origins	0.28/Pc
56.	Protractor / Setsquares	9017.2000	9017.2000. 1100	China	0.05/Pc
				Other Origins	0.08/Pc
57.	Hole Punch - Single	8207.3000	8207.3000.1000	China	0.28/Pc
				Other Origins	0.40/Pc
58.	Hole Punch - Double	8207.3000	8207.3000.1100	China	0.47/Pc
				Other Origins	0.58/Pc
59.	Hole Punch - Heavy Duty (HD)	8207.3000	8207.3000.1200	China	3.90/Pc
				Other Origins	5.80/Pc
60.	Binders / Binder Clips / Clamps	8305.1000 8305.9000	8305.1000.1000 8305.9000.1000	China	2.70/Kg
				Other Origins	3.50/Kg
61.	Common Pins	7317.0030 7317.0090	7317.0030.1000 7317.0090.1000	China	1.80/Kg
				Other Origins	2.10/Kg
62.	Sticky Notes	4820.9000	4820.9000.1000	China	5.20/Kg
				Other Origins	7.00/Kg

(Muhammad Iqbal Kalyar)  
Valuation Officer

(Abdul Hameed)  
Principle Appraiser

(Ch. Rizwan Bashir Kalair)  
Deputy Director

(Muhammad Iqbal Muneeb)  
Additional Director

(DR.WASIF ALI MEMON)

Director