

(This Ruling has been revised / superseded vide Valuation Ruling No. 1642/2022 dated 29-04-2022 & 1643/2022 dated 29-04-2022)

**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 CHILDREN TOYS UNDER SECTION 25-A OF THE
CUSTOMS ACT, 1969**

(VALUATION RULING No. 991/2016)

No. Misc/01/20079-VIII(B)/IX/10110

Dated: 14th December, 2016

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

2. Background of the valuation issue: Customs values of Children Toys were earlier determined vide Valuation Ruling No. 871/2016, dated 20-06-2016. Review Petitions were filed under Section 25D of the Customs Act, 1969, before, the Director General of Customs Valuation, Karachi by M/s. N.T. Computers and Others, which were disposed of vide Order-in-Revision No. 236/2016 DG(V)Val. Rev./839/2016/9300, dated 18-08-2016. The Director General had ordered to conduct fresh inquiries and to issue Valuation Rulings for Toys and Games separately. Therefore, this Directorate General initiated an exercise for determination of customs values of Toys and Games.

3. Stakeholders' participation in determination of Customs values: Meeting with stakeholders was held on 29-11-2016. The importers were also requested to furnish the following documents:-

- 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. However the requisite documents were not submitted by the stakeholders. Fresh inquiries, including online verifications, were conducted in light of orders of the Director General Customs Valuation.

5. Method adopted to determine Customs values: Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at Customs values of Children Toys. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969, provided some reference values but could not be relied upon due to wide variation in the items and different prices were being declared for similar and identical items. Therefore, customs values could not be determined under section 25(5) & (6) ibid. In view of the foregoing position, it was decided to conduct local market survey in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969 and customs values were determined accordingly.

6. Customs values for Children Toys: Children Toys, hereinafter specified, shall be assessed to duty/taxes at the Customs Values mentioned against them as per Annexure-A.

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 element of air freight while assessing the goods.

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, 7th 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 Annexure to this Valuation 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. 871/2016, date, 20-06-2016.

(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 (Appraisal), 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), 1st 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 WeBOC database system and deleting Valuation Ruling No. 871/2016, dated 20-06-2016.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.

Annex-A

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
(Toys)**

Annex-A to Valuation Ruling No: 991/2016 Dated: 14-12-2016

S. No.	Description of goods	Category	Specifications	PCT Heading	Proposed PCT for WEBOC	Origins	Customs Values (C&F) US\$/Kg
(1)	(2)			(3)	(4)	(5)	(6)
1	Specifications	Simple / Basic	Non Mechanical/ Non Electrical	9503.0010 9503.0090	9503.0010.1010 9503.0090.1010	China	1.75
				9503.0010 9503.0090	9503.0010.1020 9503.0090.1020	Europe/ Canada/ Japan/ USA	2.25
				9503.0010	9503.0010.1030	Other Origins	2.05

				9503.0090	9503.0090.1030			
			Mechanical Toys (Friction or Spring action)	9503.0010	9503.0010.1040	China	2.16	
				9503.0090	9503.0090.1040			
				9503.0010	9503.0010.1050	Europe/ Canada/ Japan/ USA	2.6	
				9503.0090	9503.0090.1050			
			Battery Operated	9503.0010	9503.0010.1060	Other Origins	2.35	
				9503.0090	9503.0090.1060			
				9503.0010	9503.0010.1070	China	2.65	
				9503.0090	9503.0090.1070			
			Electrical Plastic Toys	9503.0010	9503.0010.1080	Europe/ Canada/ Japan/ USA	3.4	
				9503.0090	9503.0090.1080			
				9503.0010	9503.0010.1090	Other Origins	3.1	
				9503.0090	9503.0090.1090			
			Lego	9503.0010	9503.0010.1110	China	2.78	
				9503.0090	9503.0090.1110			
				9503.0010	9503.0010.1120	Europe/ Canada/ Japan/ USA	3.35	
				9503.0090	9503.0090.1120			
			Lego	9503.0010	9503.0010.1130	Other Origins	3.05	
				9503.0090	9503.0090.1130			
2		Non Mechanical/ Non Electrical		9503.0010	9503.0010.1140	China	2.05	
					9503.0090	9503.0090.1140		
				9503.0010	9503.0010.1150	Europe/ Canada/ Japan/ USA	2.4	
				9503.0090	9503.0090.1150			
			Guns	9503.0010	9503.0010.1160	Other Origins	2.25	
				9503.0090	9503.0090.1160			
3		Mechanical		9503.0010	9503.0010.1170	China	2.3	
					9503.0090	9503.0090.1170		
				9503.0010	9503.0010.1180	Europe/ Canada/ Japan/ USA	2.9	
				9503.0090	9503.0090.1180			
			Guns	9503.0010	9503.0010.1190	Other Origins	2.75	
				9503.0090	9503.0090.1190			
4		Dolls		9503.0010	9503.0010.1210	China	22	
					9503.0090	9503.0090.1210		
				9503.0010	9503.0010.1220	Europe/ Canada/ Japan/ USA	40	
				9503.0090	9503.0090.1220			
				9503.0010	9503.0010.1230	Other Origins	32	
				9503.0090	9503.0090.1230			
			Barbie (Battery Operated)	9503.0010	9503.0010.1240	China	8	
					9503.0090	9503.0090.1240		
					9503.0010	9503.0010.1250	Europe/ Canada/ Japan/ USA	14
					9503.0090	9503.0090.1250		
				Barbie (Non-Battery Operated)	9503.0010	9503.0010.1260	Other Origins	10
					9503.0090	9503.0090.1260		
		Other Dolls (Battery Operated)	9503.0010		9503.0010.1270	China	4.5	
					9503.0090	9503.0090.1270		
				9503.0010	9503.0010.1280	Europe/ Canada/ Japan/ USA	5.3	
			9503.0090	9503.0090.1280				
			Other Dolls (Battery Operated)	9503.0010	9503.0010.1290	Other Origins	4.95	
				9503.0090	9503.0090.1290			
		Other Dolls (Non- Battery Operated)		9503.0010	9503.0010.1310	China	2.9	
				9503.0090	9503.0090.1310			
				9503.0010	9503.0010.1320	Europe/ Canada/ Japan/ USA	4.1	
				9503.0090	9503.0090.1320			
			Ride On Toys	9503.0010	9503.0010.1330	Other Origins	3.3	
				9503.0090	9503.0090.1330			
5		Simple Pedal Type		9503.0010	9503.0010.1340	China	2.15	
					9503.0090	9503.0090.1340		
				9503.0010	9503.0010.1350	Europe/ Canada/ Japan/ USA	2.6	
			9503.0090	9503.0090.1350				

				9503.0010 9503.0090	9503.0010.1360 9503.0090.1360	Other Origins	2.45
			Swing type	9503.0010 9503.0090	9503.0010.1370 9503.0090.1370	China	9
				9503.0010 9503.0090	9503.0010.1380 9503.0090.1380	Europe/ Canada/ Japan/ USA	13
				9503.0010 9503.0090	9503.0010.1390 9503.0090.1390	Other Origins	12
				Tricycles	9503.0010 9503.0090	9503.0010.1410 9503.0090.1410	China
			9503.0010 9503.0090		9503.0010.1420 9503.0090.1420	Europe/ Canada/ Japan/ USA	3.3
			9503.0010 9503.0090		9503.0010.1430 9503.0090.1430	Other Origins	2.75
			Battery Operated Scooters	9503.0010 9503.0090	9503.0010.1440 9503.0090.1440	China	4.1
				9503.0010 9503.0090	9503.0010.1450 9503.0090.1450	Europe/ Canada/ Japan/ USA	6.3
				9503.0010 9503.0090	9503.0010.1460 9503.0090.1460	Other Origins	5.1
			Battery Operated Hover Boards	9503.0010 9503.0090	9503.0010.1470 9503.0090.1470	China	9.5
				9503.0010 9503.0090	9503.0010.1480 9503.0090.1480	Europe/ Canada/ Japan/ USA	18
				9503.0010 9503.0090	9503.0010.1490 9503.0090.1490	Other Origins	13
				Battery Operated Cars	9503.0010 9503.0090	9503.0010.1510 9503.0090.1510	China
			9503.0010 9503.0090		9503.0010.1520 9503.0090.1520	Europe/ Canada/ Japan/ USA	6
			9503.0010 9503.0090		9503.0010.1530 9503.0090.1530	Other Origins	5
			Battery Operated Sports Cars/Heavy Bike		9503.0010 9503.0090	9503.0010.1540 9503.0090.1540	China
				9503.0010 9503.0090	9503.0010.1550 9503.0090.1550	Europe/ Canada/ Japan/ USA	16
				9503.0010 9503.0090	9503.0010.1560 9503.0090.1560	Other Origins	12
				Bumper Cars	9503.0010 9503.0090	9503.0010.1570 9503.0090.1570	China
			9503.0010 9503.0090		9503.0010.1580 9503.0090.1580	Europe/ Canada/ Japan/ USA	16
			9503.0010 9503.0090		9503.0010.1590 9503.0090.1590	Other Origins	12
			Other Battery Operated Vehicles		9503.0010 9503.0090	9503.0010.1610 9503.0090.1610	China
				9503.0010 9503.0090	9503.0010.1620 9503.0090.1620	Europe/ Canada/ Japan/ USA	6
				9503.0010 9503.0090	9503.0010.1630 9503.0090.1630	Other Origins	5
6		Other Plastic Toys		Battery Operated / Electric	9503.0010 9503.0090	9503.0010.1640 9503.0090.1640	China
			9503.0010 9503.0090		9503.0010.1650 9503.0090.1650	Europe/ Canada/ Japan/ USA	5.1
			9503.0010 9503.0090		9503.0010.1660 9503.0090.1660	Other Origins	4.1
			Without Battery	9503.0010 9503.0090	9503.0010.1670 9503.0090.1670	China	2.9
				9503.0010	9503.0010.1680	Europe/ Canada/	3.8

				9503.0090	9503.0090.1680	Japan/ USA		
				9503.0010	9503.0010.1690	Other Origins	3.5	
				9503.0090	9503.0090.1690			
7	Plush & Stuffed Toys	IC Sound	Battery Operated	9503.0010	9503.0010.1710	China	3.5	
				9503.0090	9503.0090.1710			
				9503.0010	9503.0010.1720	Europe/ Canada/ Japan/ USA	4.2	
				9503.0090	9503.0090.1720			
		9503.0010	9503.0010.1730	Other Origins	3.9			
		9503.0090	9503.0090.1730					
		Simple	Manual	9503.0010	9503.0010.1740	China	2.6	
				9503.0090	9503.0090.1740			
9503.0010	9503.0010.1750			Europe/ Canada/ Japan/ USA	3.25			
9503.0090	9503.0090.1750							
9503.0010	9503.0010.1760	Other Origins	2.9					
9503.0090	9503.0090.1760							
8	Wooden Toys	All Toys	Mechanical / Plans / Simple / Blocks	9503.0010	9503.0010.1770	China	2.05	
				9503.0090	9503.0090.1770			
				9503.0010	9503.0010.1780	Europe/ Canada/ Japan/ USA	2.55	
				9503.0090	9503.0090.1780			
				9503.0010	9503.0010.1790	Other Origins	2.5	
				9503.0090	9503.0090.1790			
9	Die-Cast / Metal Toys	All Toys by specification	Friction	9503.0010	9503.0010.1810	China	1.75	
				9503.0090	9503.0090.1810			
				9503.0010	9503.0010.1820	Europe/ Canada/ Japan/ USA	2.1	
				9503.0090	9503.0090.1820			
				9503.0010	9503.0010.1830	Other Origins	1.95	
				9503.0090	9503.0090.1830			
				Electrical/ Battery Operated	9503.0010	9503.0010.1840	China	2.1
					9503.0090	9503.0090.1840		
					9503.0010	9503.0010.1850	Europe/ Canada/ Japan/ USA	2.4
					9503.0090	9503.0090.1850		
					9503.0010	9503.0010.1860	Other Origins	2.3
					9503.0090	9503.0090.1860		
			Vending Machine Toy Prize Gift	9503.0010	9503.0010.1870	China	6	
				9503.0090	9503.0090.1870			
				9503.0010	9503.0010.1880	Europe/ Canada/ Japan/ USA	10	
				9503.0090	9503.0090.1880			
			9503.0010	9503.0010.1910	Other Origins	9		
			9503.0090	9503.0090.1910				
			Pull Back Cars	9503.0010	9503.0010.1920	China	4	
				9503.0090	9503.0090.1920			
				9503.0010	9503.0010.1930	Europe/ Canada/ Japan/ USA	6	
				9503.0090	9503.0090.1930			
			9503.0010	9503.0010.1940	Other Origins	5		
			9503.0090	9503.0090.1940				
Electric Vehicles	9503.0010	9503.0010.1950	China	4				
	9503.0090	9503.0090.1950						
	9503.0010	9503.0010.1960	Europe/ Canada/ Japan/ USA	6				
	9503.0090	9503.0090.1960						
9503.0010	9503.0010.1970	Other Origins	5					
9503.0090	9503.0090.1970							
Other Metal Toys	9503.0010	9503.0010.1980	China	2.5				
	9503.0090	9503.0090.1980						
	9503.0010	9503.0010.1990	Europe/ Canada/ Japan/ USA	3.5				
	9503.0090	9503.0090.1990						
9503.0010	9503.0010.2010	Other Origins	3.2					
9503.0090	9503.0090.2010							
10	Ceramic /Porcelain Toys	All Toys	Kiddy Toys	9503.0010	9503.0010.2020	China	2.2	
				9503.0090	9503.0090.2020			

				9503.0010 9503.0090	9503.0010.2030 9503.0090.2030	Europe/ Canada/ Japan/ USA	2.4
				9503.0010 9503.0090	9503.0010.2040 9503.0090.2040	Other Origins	2.3
12	Flying Toys	Helicopter	Electrical/ Battery Operated	9503.0010 9503.0090	9503.0010.2180 9503.0090.2180	China	10
				9503.0010 9503.0090	9503.0010.2190 9503.0090.2190	Europe/ Canada/ Japan/ USA	15
				9503.0010 9503.0090	9503.0010.2210 9503.0090.2210	Other Origins	14
		Planes/ Aircrafts	Electrical/ Battery Operated	9503.0010 9503.0090	9503.0010.2220 9503.0090.2220	China	12
				9503.0010 9503.0090	9503.0010.2230 9503.0090.2230	Europe/ Canada/ Japan/ USA	16
				9503.0010 9503.0090	9503.0010.2240 9503.0090.2240	Other Origins	13
		Drones w/o Camera	Electrical/ Battery Operated	9503.0010 9503.0090	9503.0010.2250 9503.0090.2250	China	14
				9503.0010 9503.0090	9503.0010.2260 9503.0090.2260	Europe/ Canada/ Japan/ USA	18
				9503.0010 9503.0090	9503.0010.2270 9503.0090.2270	Other Origins	16
		Drones with Camera	Electrical/ Battery Operated	9503.0010 9503.0090	9503.0010.2280 9503.0090.2280	China	20
				9503.0010 9503.0090	9503.0010.2290 9503.0090.2290	Europe/ Canada/ Japan/ USA	30
				9503.0010 9503.0090	9503.0010.2310 9503.0090.2310	Other Origins	26
		UFOs	Electrical/ Battery Operated	9503.0010 9503.0090	9503.0010.2320 9503.0090.2320	China	20
				9503.0010 9503.0090	9503.0010.2340 9503.0090.2340	Europe/ Canada/ Japan/ USA	30
				9503.0010 9503.0090	9503.0010.2350 9503.0090.2350	Other Origins	25
		Other Toys	Electrical/ Battery Operated	9503.0010 9503.0090	9503.0010.2360 9503.0090.2360	China	20
				9503.0010 9503.0090	9503.0010.2370 9503.0090.2370	Europe/ Canada/ Japan/ USA	30
				9503.0010 9503.0090	9503.0010.2380 9503.0090.2380	Other Origins	25

(ALTAF HUSSAIN KALYAR)
Valuation Officer

(MUHAMMAD ASLAM)
Principal Appraiser

(CH. RIZWAN BASHIR KALAIR)
Deputy Director

MUHAMMAD IQBAL MUNEEB)
Additional Director

(DR.WASIF ALI MEMON)
Director