

*(This Ruling has been revised / superseded vide Valuation Ruling No. 1669/2022 dated 27-06-2022)*

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

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**The Collectors of Customs**, Collectorate of Customs, (Appraisement - West / Appraisement - West / Appraisement - Port Muhammad Bin Qasim / Enforcement JIAP / Export / Export PMBQ), Karachi / / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit - Baltistan / (Appraisement Enforcement), Peshawar / Enforcement, Dera Ismail Khan.

**DETERMINATION OF CUSTOMS VALUES OF RIDE ON TOYS (HS CODE 9503.0010) UNDER SECTION  
25-A OF THE CUSTOMS ACT, 1969**  
**(VALUATION RULING No. 1643/2022)**

No. Reg. Mis/01/120079-VIII(B)/IX/428

Dated: 29<sup>th</sup> April, 2022

In exercise or the powers conferred under Section 25A or the Customs Act, 1969, the Customs values or toys are determined as follows:

**2. Background of the valuation issue:** Previous Valuation Ruling for Toys was issued vide Valuation Ruling No.991/2016 dated 14-12-2016. Meanwhile, an exercise was conducted to identify old valuation rulings with a purpose to revise them due to increase in international, freight prices and inflation. Accordingly, an exercise was initiated by this Directorate General to determine customs values of these subject goods in terms of Section 25A or the Customs Act, 1969.

**3. Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were convened 30.11.2021 which was attended by different stakeholders & importers. All the stakeholders / importers were requested to submit following documents before or during the course of meetings so that customs values could be determined.

- i) Invoices of imports during last three months showing factual value.
- ii) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii) Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv) 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 importer did not submit required documents to prove their contention that their declared values are correct. During the course of meetings,

**5. Method adopted to determine Customs values:** Custom Valuation methods given in Section 25 of the Customs Act, 1969 were followed / applied in sequential order to address the valuation of toys. Transaction value method under Sub-Section (1) of Section 25 of the ibid was found inapplicable because requisite information under the law was not available. Identical/similar goods valuation methods provided in Sub-Section (5) & (6) of Section 25 or the Customs Act, 1969 provided some reference values but due to wide variation and suppressed declaration, the same could not be relied upon. In the sequential order, this office then resorted to conduct a market inquiry and consequently. Deductive Value Method under Sub-Section (7) of Section 25 of the Custom Act, 1969, was applied to arrive at the assessable Customs Value of the subjection goods, being most appropriate for the purpose. All the information so gathered was evaluated and analyzed for the purpose of determination of Custom Values.

**6. Customs values for Children Toys:** - hereinafter specified, shall be assessed to duty/taxes at the Customs Values as per **Annex-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.

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 (4) of Section 25A 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 tables above of 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. 991/2016, dated 14-12-2016.***

(SYED FAWAD ALI SHAH)

Director

Copy for information to:-

1. The Member Customs (Policy/Operations), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Chief Collector of Customs, (Enforcement), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, PCA& Internal Audit, Karachi.
10. The Director General, IOCO, Karachi
11. The Director General, Transit Trade, Custom House, Karachi
12. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar / Faisalabad.
13. The Director, Transit Trade, Custom House Karachi
14. The Director, Directorate of Customs Valuation, Lahore.
15. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
16. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
17. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
18. The Karachi Customs Agents Group, Bohri Road, Karachi.
19. The Webmaster, Federal Board of Revenue, Islamabad.
20. Guard File.

Annex-A

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

Annex-A to Valuation Ruling No: \_\_\_\_\_ Dated: \_\_\_\_\_

S. No.	Description of Goods	Category	Specifications	PCT	Proposed PCT for WEBOC	Origins	Customs Values (C&F) US\$/Kg with essential
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							<b>packing</b>
1	Plastic Toys	Simple / Basic	Non Mechanical/ Non Electrical (Unbranded)	9503.0090	9503.0090.1000	China	4.20
				9503.0090	9503.0090.1100	Other Origins	5.46
			Non Mechanical/ Non Electrical (Branded)	9503.0090	9503.0090.1200	All Origins	10.80
			Mechanical Toys Friction or Spring Action (Unbranded)	9503.0090	9503.0090.1300	China	5.67
				9503.0090	9503.0090.1400	Other Origins	7.37
			Mechanical Toys Friction or Spring Action (Branded)	9503.0090	9503.0090.1500	All Origins	14.37
			Blocks (Unbranded)	9503.0090	9503.0090.1600	China	7.95
				9503.0090	9503.0090.1700	Other Origins	10.35
			Blocks (Branded)	9503.0090	9503.0090.1800	All Origins	42.00
				9503.0090	9503.0090.1900	China	10.00
			Guns (Unbranded)	9503.0090	9503.0090.2000	Other Origins	13.00
				9503.0090	9503.0090.2100	All Origins	35.00
			Guns (Branded)	9503.0090	9503.0090.2200	China	12.00
			Car Houses/ Garages/Racing Tracks/other playing Structures	9503.0090	9503.0090.2300	Other Origins	15.00
			Plastic Toys Battery Operated/ Electrical (Branded)	9503.0090	9503.0090.4000	All Origins	70.00
2	Plush & Stuffed Toys	IC Sound	Battery Operated	9503.0090	9503.0090.4400	China	25.00
				9503.0090	9503.0090.4500	Other Origins	30.00
			Manual	9503.0090	9503.0090.4600	China	20.00
3	Wooden Toys	All types		9503.0090	9503.0090.4700	Other Origins	26.00
			Mechanical/ Simple/Plain /Blocks /Characters	9503.0090	9503.0090.4800	China	20.00
				9503.0090	9503.0090.4900	Other Origins	30.00
			Mechanical/ Simple/Plain /Blocks /Characters (Branded)	9503.0090	9503.0090.5000	All Origins	50.00
4	Diecast / Metal Toys		Friction/ Mechanical Action	9503.0090	9503.0090.5100	China	15.00
				9503.0090	9503.0090.5200	Other Origins	19.00
			Friction/ Mechanical Action (Branded)	9503.0090	9503.0090.5300	All Origins	35.00
			Friction/ Battery Operated	9503.0090	9503.0090.5400	China	25.00
				9503.0090	9503.0090.5500	Other Origins	32.00
			Friction/ Battery Operated (Branded)	9503.0090	9503.0090.5600	All Origins	45.00
			Pull Back Cars	9503.0090	9503.0090.5700	China	18.00
			(Unbranded)	9503.0090	9503.0090.5800	Other Origins	24.00
			Vending Machine toy price gift	9503.0010 9503.0090	9503.0010.5970 9503.0090.6070	China	15

				9503.0010 9503.0090	9503.0010.1000 9503.0090.6100	Other Origins	20
			Branded	9503.0010 9503.0090	9503.0010.1100 9503.0090.6200	All Origins	20
			Electric Vehicles	9503.0010 9503.0090	9503.0010.1200 9503.0090.6300	China	25
				9503.0010 9503.0090	9503.0010.1300 9503.0090.6300	Other Origin	45
			Other Metals Toys	9503.0010 9503.0090	9503.0010.1400 9503.0090.4600	China	20
				9503.0010 9503.0090	9503.0010.1500 9503.0090.6400	Other Origin	26
			Branded	9503.0010 9503.0090	9503.0010.1600 9503.0090.6400	All Origins	35
			Pull Back Cars (Branded)	9503.0090	9503.0090.6500	All Origins	35.00
5	Ceramic Toys	All Types	Kiddy Toys	9503.0090	9503.0090.6600	China	8.00
				9503.0090	9503.0090.6700	All Origins	12.00
6	Flying Toys	Helicopter	Electrical/Battery Operated	9503.0090	9503.0090.6800	China	40.00
				9503.0090	9503.0090.6900	Other Origin	30.00
			Branded		9503.0090.7000	All Origins	65.00
				Planes/ Aircrafts	Electrical/Battery Operated	9503.0090	9503.0090.7100
		9503.0090	9503.0090.7200			Other Origin	65.00
		Branded			9503.0090.7300	All Origins	80.00
			Drones W/O Camera		Electrical/Battery Operated	9503.0090	9503.0090.7400
		9503.0090		9503.0090.7500		Other Origin	52.00
		Branded			9503.0090.7600	All Origins	75.00
		Drones With Camera	Electrical/Battery Operated	9503.0090	9503.0090.7700	China	50.00
				9503.0090	9503.0090.7800	Other Origin	60.00
			Branded		9503.0090.7900	All Origins	100.00
		UFOs	Electrical/Battery Operated	9503.0090	9503.0090.8000	China	40.00
				9503.0090	9503.0090.8100	Other Origin	50.00
			Branded		9503.0090.8200	All Origins	75.00
		Other flying Toys	Electrical/Battery Operated	9503.0090	9503.0090.8300	China	40.00
				9503.0090	9503.0090.8400	Other Origin	52.00
			Branded		9503.0090.8500	All Origins	75.00
<b>Brands:</b> Lego, Bandai, Nameo, Fisher-Price, Barbie, Hasbro, Mobile Suit Gundam, My Little Pony, Funko Pop, Hot Wheels, Power Rangers, Hatchimals, Mattel, Kamen Rider. Magic: The Gathering, Playskool, Air Hogs, Transformers, Beyblade, Dragon Ball, Frozen, MEGA Bloks, Spin Master, Habro, Nerf, mothercare. Marvel, Disney, American Girl, Tomy, Green Toys, Leap Frog, Ty soft tays, Maisto, Burago.							
<b>Note:</b> Toys Parts falling under PCT Heading 9503.0040 should not be assessed less than US\$ 5.00/kg.							