

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

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**The Collectors of Customs**, Collectorates of Customs (Appraisal West) / (Appraisal east) / Appraisal - Port Muhammad Bin Qasim, SAPT / Enforcement / JIAP), Karachi / Hyderabad / Gawadar / Khuzdar, Quetta, Lahore (Appraisal (East & West) / Enforcement/ AIIA, Appraisal), Faisalabad (Appraisal), Sambrial (Sialkot) / Enforcement, Multan / Sargodha, Islamabad / Gilgit-Baltistan / (Appraisal / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House, Karachi) / Transit Trade, Karachi.

**DETERMINATION OF CUSTOMS VALUES OF CHILDREN ARMS AND AMMUNITION UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1778/2023)**

No. Misc/11/2010-IX/503

Dated: 17<sup>th</sup> May, 2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Arms & Ammunition are determined as follows:

**2. Background of the valuation issue:** Earlier, the Customs values of Arms & Ammunition were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 608/2013 dated 07.11.2013. Representations were received to determine customs values of different types and brands of the firearms. The same matter was also referred by the Collectorate of Customs Enforcement Peshawar vide its letter No. 08(02) pew/BKIA/valuation/2023-07 dated 20-02-23. Accordingly, an exercise has been undertaken by this Directorate to determine the same.

**3. Stakeholders' participation in determination of Customs values:** Meetings were held on 05.01.2023, and 22.03.2023 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

**4. Analysis / Exercise done to determine Customs values:** The stakeholders contended that customs values should be determined keeping in view the brands, types and origins of the firearms and ammunition. They also provided commercial invoices of various origins alongwith Goods Declaration.

**5. Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25A of the Customs Act, 1969, was found inapplicable owing to absence of requisite information as stipulated in sub-section 2 of Section 25 of Customs Act 1969. Therefore, identical goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. On the basis of available data / information collected and exercise conducted, the values of Arms and Ammunition have been determined under sub-section (5), read with Section 25(9), of Section 25 of the Customs Act, 1969.

**6. Customs values of Arms and Ammunition:** Arms and Ammunition of various categories, brands and origins hereinafter specified, may kindly be assessed to duty / taxes on the Customs values mentioned against them in the "**Annex-A**" (Sr. No.1 to 132 and page No. 1 to 6); "**Annex-B**" (Sr. No. 1 to 4 and page No. 1 to 1); "**Annex-C**" (Sr. No. 1 to 83 and page No. 1 to 4); "**Annex-l**" (Sr. No. 1 to 106 and page No. 1 to 5); "**Annex-E**" (Sr. No. 1 to 6 and page No. 1 to 1)

**7.** In cases, where declared 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

**8. Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

**9. Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition maybe filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, 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 the Valuation Ruling, for the given description of goods, are applied by the assessing officers / officials concerned without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability as defined under IPO, 2020 or any other certifications required thereon.

11. This Ruling supersedes **Valuation Ruling No. 608/2013 dated 07-11-2013.**

**(FAYAZ RASOOL MAKEN)**

Director

Copy for information to:-

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

## PISTOLS

Annex-A

S. No.	Description	PCT	WEOC PCT	Origin	Customs Value (C&F) US\$ per piece
(1)	(2)	(3)	(4)	(5)	(6)
1	Semi Automatic Pistol Brand Ruger Caliber 5.7x28mm	9302.0092	9302.0092.1000	All origins	550
2	Semi Automatic Pistol Brand Walter Caliber 9x 19mm	9302.0092	9302.0092.1100	All origins	500
3	Semi Automatic Pistol CZ Scorpion 3Plus Micro Caliber 9mm	9302.0092	9302.0092.1200	All origins	450
4	Pistol B&T 9K Pro Black Caliber 9mm	9302.0092	9302.0092.1300	All origins	325
5	Semi Automatic Pistol CZ Bren MS Black Pistol	9302.0092	9302.0092.1400	All origins	400
6	Semi Automatic Pistol CZ Shadow Caliber 9x19mm	9302.0092	9302.0092.1500	All origins	180
7	Semi Automatic Pistol CZ P-10SC Caliber 9x19mm	9302.0092	9302.0092.1600	All origins	150
8	Semi Automatic Pistol CZ 75 P-01 Caliber 9x19mm	9302.0092	9302.0092.1700	All origins	170
9	Semi Automatic Pistol Brand Luger caliber 9mm	9302.0092	9302.0092.1800	All origins	200
10	Semi Automatic Pistol Brand AHSS Model BRG9 ELITE 9x19mm	9302.0092	9302.0092.1900	All origins	150
11	Semi Automatic Pistol Brand AHSS,Model FXS-9 9x 19mm	9302.0092	9302.0092.2000	All origins	150
12	Semi Automatic Pistol HS-HI 1 RDR SUB Compact, Caliber 9x19 mm	9302.0092	9302.0092.2100	All origins	200
13	Semi Automatic Pistol HS-9 4.0 & 3.0 G2, Caliber 9x19 mm, Stainless	9302.0092	9302.0092.2200	All origins	150
14	Semi Automatic Pistol Brand Taurus caliber 9mm	9302.0092	9302.0092.2300	All origins	220
15	Pistol Canik TP9 SFT 9x19mm Black	9302.0092	9302.0092.2400	All origins	270
16	Pistol Canik TP9 SF 9x 19mm Black	9302.0092	9302.0092.2500	All origins	255
17	Pistol Canik TP9 SF 9x 19mm Fde	9302.0092	9302.0092.2600	All origins	275
18	Pistol Canik TP9 SF MOD 29x19mm Black	9302.0092	9302.0092.2700	All origins	285
19	Pistol Canik TP9 SF MOD 2 9x19mm Fde	9302.0092	9302.0092.2800	All origins	305
20	Pistol Canik TP9 SF MOD 2 9x19mm Tungsten Grey	9302.0092	9302.0092.2900	All origins	305
21	Pistol Canik TP9 SF HOD 2 9x19mm Barret Brown	9302.0092	9302.0092.3000	All origins	305
22	Pistol Canik TP9 SF MOD 2 9x19mm Patriot Brown	9302.0092	9302.0092.3100	All origins	305
23	Pistol Canik TP9 SA MOD 29x19mm Black	9302.0092	9302.0092.3200	All origins	265
24	Pistol Canik TP9 SA MOD 2 9x19mm Chrome	9302.0092	9302.0092.3300	All origins	285
25	Pistol Canik TP9 ELITE COMBAT 9x19mm Black	9302.0092	9302.0092.3400	All origins	429
26	Pistol Canik TP9 ELITE COMBAT 9x19min Fde	9302.0092	9302.0092.3500	All origins	449
27	Pistol Canik TP9 ELITE COMBAT 9x19mm Executive	9302.0092	9302.0092.3600	All origins	484
28	Pistol Canik TP9 ELITE-S COMBAT 9x19mm Black	9302.0092	9302.0092.3700	All origins	419
29	Pistol Canik TP9 ELITE-S COMBAT 9x19mm Executive	9302.0092	9302.0092.3800	All origins	474
30	Pistol Canik TP9 SF ELITE 9x 19mm Black	9302.0092	9302.0092.3900	All origins	270
31	Pistol Canik TP9 SF ELITE 9x19mm Tungsten Grey	9302.0092	9302.0092.4000	All origins	290
32	Pistol Canik TP9 SF ELITE 9x19mm MIL Spec tureen	9302.0092	9302.0092.4100	All origins	290
33	Pistol Canik TP9 SF ELITE-S 9x19mm Black	9302.0092	9302.0092.4200	All origins	275
34	Pistol Canik TP9 SF ELITE-S 9x19mm Tungsten Grey	9302.0092	9302.0092.4300	All origins	295
35	Pistol Canik TP9 SF ELITE-S 9x19min MIL Sec Green	9302.0092	9302.0092.4400	All origins	295
36	Pistol Canik TP9 SUB MLITE 9x19mm Back	9302.0092	9302.0092.4500	All origins	250
37	Pistol Canik TP9 SUB ELITE 9x19mm Tungsten Grey	9302.0092	9302.0092.4600	All origins	270
38	Pistol Canik TP9 SUB ELITE 9x19mm Executive	9302.0092	9302.0092.4700	All origins	270
39	Pistol Canik TP9 SUB ELITE 9x19mm Trophy	9302.0092	9302.0092.4800	All origins	295
40	Pistol Canik TP9 SUB ENITE GAS 9x19mm Black	9302.0092	9302.0092.4900	All origins	300
41	Pistol Canik TP9 SUB ELITE GAS 9x19mm Tungsten Grey	9302.0092	9302.0092.5000	All origins	320
42	Pistol Canik TP9 SFx 9x 19mm Black	9302.0092	9302.0092.5100	All origins	330
43	Pistol Canik TP9 SFx MOD.2 9x19mm Black	9302.0092	9302.0092.5200	All origins	350
44	Pistol Canik TP9 SFx MOD.2 9x19mm Tungsten Grey	9302.0092	9302.0092.5300	All origins	370
45	Pistol Canik TP9 SFx MOD 2 9x19mm Fde	9302.0092	9302.0092.5400	All origins	370
46	Pistol Canik TP9 SFx MOD.2 9x19mm Patriot Brown	9302.0092	9302.0092.5500	All origins	370
47	Pistol Canik P9 SFx MOD.2 9x19mm Throwback	9302.0092	9302.0092.5600	All origins	370

S. No.	Description	PCT	WEOC PCT	Origin	Customs Value (C&F) US\$ per piece
48	Pistol Canik TP9 SFx MOD.2 9x19mm Sniper Grey	9302.0092	9302.0092.5700	All origins	370
49	Pistol Canik TP9 SFx RIVAL 9x19mm Dark Side	9302.0092	9302.0092.5800	All origins	340
50	Pistol Canik TP9 SFx RIVAL 9x19mm Combat Grey	9302.0092	9302.0092.5900	All origins	500
51	Pistol Canik METF SFx 9x19mm BLACK/PRO	9302.0092	9302.0092.6000	All origins	440
52	Pistol Canik METE SFx 9x19mm BLACK/STANDARD	9302.0092	9302.0092.6100	All origins	325
53	Pistol Canik METE SFT 9x19mm BLACK/PRO	9302.0092	9302.0092.6200	All origins	425
54	Pistol Canik METE SFT 9x19mm BLACK STANDARD	9302.0092	9302.0092.6300	All origins	310
55	Pistol Canik METE SF 9x19mm BLACK/PRO	9302.0092	9302.0092.6400	All origins	395
56	Pistol Canik METE SF 9x19mm BLACK STANDARD	9302.0092	9302.0092.6500	All origins	280
57	Pistol Canik METE-S SF 9x19mm BLACR/PRO	9302.0092	9302.0092.6600	All origins	405
58	Pistol Canik METE -S SF 9x19mm BLACK/STANDARD	9302.0092	9302.0092.6700	All origins	290
59	Pistol Canik METE SUB 9x19mm BLACK/PRO	9302.0092	9302.0092.6800	All origins	365
60	Pistol Canik M FTE SUB 9x19mm BLACK/STANDARD	9302.0092	9302.0092.6900	All origins	250
61	Pistol Norinco NP34 Caliber 9mm	9302.0092	9302.0092.7000	All origins	170
62	Pistol Norinco CF87 Caliber 9mm	9302.0092	9302.0092.7100	All origins	180
63	Pistol Norinco NP42 Caliber 9mm	9302.0092	9302.0092.7200	All origins	175
64	Pistol Norinco M54 Caliber 30 bore	9302.0092	9302.0092.7300	All origins	110
65	Pistol Sig Sauer P210, Caliber 9mm	9302.0092	9302.0092.7400	All origins	1163
66	Pistol Sig Sauer P220, Caliber .45ACP	9302.0092	9302.0092.7500	All origins	999
67	Pistol Sig Saner P220, Caliber 10mm	9302.0092	9302.0092.7600	All origins	1240
68	Pistol Sig Saner P226, Caliber 9mm	9302.0092	9302.0092.7700	All origins	1551
69	Pistol Sig Saner M11-A1, Caliber 9mm	9302.0092	9302.0092.7800	All origins	845
70	Pistol Sig Sauer P229, Caliber 9mm	9302.0092	9302.0092.7900	All origins	1230
71	Pistol Sig Sauer P938, Caliber 9mm	9302.0092	9302.0092.8000	All origins	542
72	Pistol Sig Sauer 1911 Caliber .45ACP	9302.0092	9302.0092.8100	All origins	999
73	Pistol Sig Sauer P320 Caliber 9mm	9302.0092	9302.0092.8200	All origins	768
74	Pistol Sig Sauer P365 Caliber 9mm	9302.0092	9302.0092.8300	All origins	599
75	Pistol Sig Saner P322 Caliber 9mm	9302.0092	9302.0092.8400	All origins	309
76	Pistol Sig Saner SP2022 Caliber 9mm	9302.0092	9302.0092.8500	All origins	464
77	Pistol Tisas Zigana Px9, 9x19mm, Saha	9302.0092	9302.0092.8600	All origins	240
78	Pistol Tisas Zigana Px9, 9x19mm, Inox	9302.0092	9302.0092.8700	All origins	260
79	Pistol Tisas Zigana M1. 9x19mm, Black	9302.0092	9302.0092.8800	All origins	300
80	Pistol Tisas Zigana M9, 9x19mm, Black	9302.0092	9302.0092.8900	All origins	300
81	Pistol Tisas Zigana P9L. 9x19mm, Saha	9302.0092	9302.0092.9000	All origins	260
82	Pistol Tisas Zigana Sport 9x19mm, White	9302.0092	9302.0092.9100	All origins	310
83	Pistol Sarsilmaz SR38, Caliber 38 Black	9302.0092	9302.0092.9200	All origins	338
84	Pistol Sarsilmaz SR38, Caliber 38 Stainless steels	9302.0092	9302.0092.9300	All origins	388
85	Pistol Sarsilmaz SAR9, Caliber 9mm Back	9302.0092	9302.0092.9400	All origins	214
86	Pistol Sarsilmaz SAR9, Caliber 9mm Stainless steels	9302.0092	9302.0092.9500	All origins	264
87	Pistol Sarsilmaz SAR9, Caliber 9mm Platinum /Bronz /Safari	9302.0092	9302.0092.9600	All origins	246
88	Pistol Sarsilmaz SAR9X, Culiber 9mm Platinum Reddot fener	9302.0092	9302.0092.9700	All origins	444
89	Pistol Saisilniaz SAR9C, Caliber 9mm Black	9302.0092	9302.0092.9800	All origins	208
90	Pistol Sarsilmaz SAR9C. Caliber 9mm Stainless Sleels	9302.0092	9302.0092.9900	All origins	262
91	Pistol Sarsilmaz SAR9T, Caliber 9mm Black	9302.0092	9302.0092.10000	All origins	214
92	Pistol Sarsilmaz SAR9T, Caliber 9mm Stainless Sleels	9302.0092	9302.0092.10100	All origins	262
93	Pistol Sarsilmaz SAR9 Sport, Caliber 9mm Platinum	9302.0092	9302.0092.10200	All origins	429
94	Pistol Sarsilmaz SAR9 Gen2, Caliber 9mm reddot-light	9302.0092	9302.0092.10300	All origins	466
95	Pistol Sarsilmaz Kilinc 2000 light, Caliber 9mm Stainless steel	9302.0092	9302.0092.10400	All origins	339
96	Pistol Sarsilmaz Kilinc 2000 light, Caliber 9mm Stainless steel engraved	9302.0092	9302.0092.10500	All origins	466
97	Pistol Sarsilmaz Kilinc 2000 light, Caliber 9mm Stainless steel polished	9302.0092	9302.0092.10600	All origins	338
98	Pistol Sarsilmaz Kilinc 2000 light, Caliber 9mm special engraved gold	9302.0092	9302.0092.10700	All origins	703

S. No.	Description	PCT	WEOC PCT	Origin	Customs Value (C&F) US\$ per piece
99	Pistol Sarsilnaz Kilinc 2000 Mega, Caliber 9mm Black	9302.0092	9302.0092.10800	All origins	289
100	Pistol Sarsilnaz Kilinc 2000 Mega, Caliber 9mm Stainless steels	9302.0092	9302.0092.10900	All origins	346
101	Pistol Sarsilmaz B6, Caliber 9mm Black	9302.0092	9302.0092.11000	All origins	230
102	Pistol Sarsilmaz B6, Caliber 9mm Stainless steels	9302.0092	9302.0092.11100	All origins	262
103	Pistol Sarsilmaz B6C, Caliber 9mm Black	9302.0092	9302.0092.11200	All origins	224
104	Pistol Sarsilnaz 86C, Caliber 9mm Stainless Steels	9302.0092	9302.0092.11300	All origins	259
105	Pistol GLOCK 17 Gen5, 9x19mm	9302.0092	9302.0092.11400	All origins	550
106	Pistol GLOCK 17 Gen5, MOS, 9x19mm	9302.0092	9302.0092.11500	All origins	634
107	Pistol GLOCK 19 Gen5, 9x19mm	9302.0092	9302.0092.11600	All origins	580
108	Pistol GLOCK 19 Gen5, MOS 9x19mm	9302.0092	9302.0092.11700	All origins	634
109	Pistol GLOCK 26 Gen5, 9x19mm	9302.0092	9302.0092.11800	All origins	550
110	Pistol GLOCK 26 Gen5, MOS 9x19mm	9302.0092	9302.0092.11900	All origins	634
111	Pistol GLOCK 34 Gen5, MOS 9x19mm	9302.0092	9302.0092.12000	All origins	695
112	Pistol GLOCK 19X, COYOTE, 9x19mm	9302.0092	9302.0092.12100	All origins	600
113	Pistol GLOCK 43X R/FS, 9x19mm	9302.0092	9302.0092.12200	All origins	546
114	Pistol GLOCK 45 FS, 9x19mm	9302.0092	9302.0092.12300	All origins	576
115	Pistol GLOCK 45 MOS/FS, 9x19mm	9302.0092	9302.0092.12400	All origins	634
116	Pistol GLOCK 48 R/FS, 9x19mm	9302.0092	9302.0092.12500	All origins	558
117	Pistol GLOCK 48 R R/MOS/FS Combo Shield 9x 19mm	9302.0092	9302.0092.12600	All origins	548
118	Pistol GLOCK 43X R/MOS/FS Combo Shield 9x 19mm	9302.0092	9302.0092.12700	All origins	532
119	Pistol Grand Power Model X-Calibur 9x19mm	9302.0092	9302.0092.12800	All origins	907
120	Pistol Grand Power Model Q100 9x19mm	9302.0092	9302.0092.12900	All origins	388
121	Pistol Grand Power Model Q1 9x19mm	9302.0092	9302.0092.13000	All origins	388
122	Pistol Grand Power Model QIS 9x19mm	9302.0092	9302.0092.13100	All origins	388
123	Pistol Stoeger STR-9 9x19mm	9302.0092	9302.0092.13200	All origins	174
124	Pistol Stoeger STR-95 9x19mm	9302.0092	9302.0092.13300	All origins	252
125	Pistol Stoeger STR-9C 9x19mm	9302.0092	9302.0092.13400	All origins	174
126	Pistol Stoeger STR-9 FDE9x19mm	9302.0092	9302.0092.13500	All origins	176
127	Pistol Stoeger Cougar 8000F 9x19mm	9302.0092	9302.0092.13600	All origins	260
128	Pistol Stoeger Cougar 8000FT 9x19mm	9302.0092	9302.0092.13700	All origins	260
129	Pistol Stoeger Cougar 8000FL 9x19mm	9302.0092	9302.0092.13800	All origins	260
130	Pistol Stoeger Cougar 8040F 9x19mm	9302.0092	9302.0092.13900	All origins	265
131	Pistol Stoeger Cougar 8045F 9x19mm	9302.0092	9302.0092.14000	All origins	275
132	Pistol Stoeger Cougar 8045FT 9x19mm	9302.0092	9302.0092.14100	All origins	275

### REVOLVER

#### Annex-B

S. No.	Description	PCT	WEOC PCT	Origin	Customs Value (C&F) US\$ per piece
(1)	(2)	(3)	(4)	(5)	(6)
1	Revolver Brand Kimber K6S DASA Cal 357 MAG	9302.0091	9302.0091.1000	All origins	500
2	Revolver MDF Brand Thunderstruck Mode# S333 Cal 22WMR Double Action	9302.0091	9302.0091.1100	All origins	350
3	Revolver Mini Model# NAA caliber .22 LR-BBO Single action	9302.0091	9302.0091.1200	All origins	350
4	Revolver Smith & Wesson Rare S&W 629 44 MAG	9302.0091	9302.0091.1300	All origins	350

**RIFLE**

**Annex-C**

<b>S. No.</b>	<b>Description</b>	<b>PCT</b>	<b>WEBOC PCT</b>	<b>Origin</b>	<b>Customs Value (C&amp;F) US\$ per piece</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1	Semi Automatic Rifle Daniel Defence M4 Carbine V7 Caliber 5.56mm Nato	9303.3020	9303.3020.1000	All Origins	1000
2	Semi Automatic Rifle FN SCAR 175 CAMO 16" Cal .308WIN	9303.3020	9303.3020.1100	All Origins	1000
3	Semi Automatic Rifle FN SCAR 20S Cal 7.62x51 mm	9303.3020	9303.3020.1200	All Origins	1000
4	Rifle FN SCAR 165 NRCH	9303.3020	9303.3020.1300	All Origins	800
5	Rifle FN SCAR 175 NRCH	9303.3020	9303.3020.1400	All Origins	800
6	Rifle SIG SAUER MCX Ratter Blk Cal .223	9303.3020	9303.3020.1500	All Origins	1000
7	Rifle SIG SAUER Cross 308 Bolt action 16"	9303.3020	9303.3020.1600	All Origins	800
8	Rifle SIG SAUER TREAD 16	9303.3020	9303.3020.1700	All Origins	800
9	Semi Automatic Rifle SIG SAPER M400 Black TRD PRATR Caliber .223	9303.3020	9303.3020.1800	All Origins	1000
10	Semi Automatic Rifle Brand HK SL8 Cal .223	9303.3020	9303.3020.1900	All Origins	1000
11	Semi Automatic Rifle Brand DRD TACTICAL PARATUS Cal 7326x51 mm	9303.3020	9303.3020.2000	All Origins	1000
12	Rifle CZ BREN 2MS 11" Black Caliber 223/556	9303.3020	9303.3020.2100	All Origins	800
13	Rifle CZ BREN 2MS 14" Black Rifle Caliber 223/556	9303.3020	9303.3020.2200	All Origins	800
14	Semi-Automatic Rifle Brand CZ Bren 2MS Caliber 5.56 NATO	9303.3020	9303.3020.2300	All Origins	650
15	Rifle F-1 Fire Arms AR 15	9303.3020	9303.3020.2400	All Origins	800
16	Rifle P-415 caliber 5.56	9303.3020	9303.3020.2500	All Origins	800
17	Semi Automatic Rifle 50 Caliber	9303.3020	9303.3020.2600	All Origins	800
18	Rifle brand BERGARA caliber 308	9303.3020	9303.3020.2700	All Origins	800
19	Rifle Briwning Caliber 308	9303.3020	9303.3020.2800	All Origins	800
20	Rifle Diamond Black 300	9303.3020	9303.3020.2900	All Origins	800
21	Rifle Remington Bergara Caliber 308	9303.3020	9303.3020.3000	All Origins	800
22	Rifle Bolt Action Remington 700 SPS Cal 308WIN	9303.3020	9303.3020.3100	All Origins	405
23	Rifle Ruger .300 Blackout	9303.3020	9303.3020.3200	All Origins	800
24	Semi Automatic Rifle Model: Ruger AR-556, caliber: 5.56/223 REM	9303.3020	9303.3020.3300	All Origins	700
25	Rifle Ruger AR 15	9303.3020	9303.3020.3400	All Origins	700
26	Rifle Bolt Action Ruger American PRED BL/ODG Cal .308WIN	9303.3020	9303.3020.3500	All Origins	300
27	Rifle Savage Caliber .223	9303.3020	9303.3020.3600	All Origins	800
28	Rifle Savage Caliber .308	9303.3020	9303.3020.3700	All Origins	800
29	Rifle Savage 110 Timberline .308 WIN	9303.3020	9303.3020.3800	All Origins	711
30	Rifle Savage 110 Tactical Hunter 6.5 Cteedmore	9303.3020	9303.3020.3900	All Origins	547
31	Rifle Savage AXIS Bolt Action .270WIN	9303.3020	9303.3020.4000	All Origins	547
32	Ride Savage 110 Elite .338 LAPUA	9303.3020	9303.3020.4100	All Origins	1408
33	Rifle Bolt Action Savage 110-Elite Cal .308 WIN	9303.3020	9303.3020.4200	All Origins	405
34	Rifle Bolt Action Savage MOD 110 Hunter, Cal 7mm	9303.3020	9303.3020.4300	All Origins	300
35	Rifle Bolt Action Model: savage MOD 25 22 Hornet	9303.3020	9303.3020.4400	All Origins	300
36	Rifle Bolt Action Polymar stock Model CZ 600 ERGO	9303.3020	9303.3020.4500	All Origins	210
37	Rifle Bolt Action Fiber Stock Model: CZ 600 ERGO	9303.3020	9303.3020.4600	All Origins	210
38	Rifle Winchester Caliber .308	9303.3020	9303.3020.4700	All Origins	800
39	Semi Automatic Rifle Winchester Wildcat Cal .22LR	9303.3020	9303.3020.4800	All Origins	180
40	Semi Automatic Rifle Brand AR Folding Black Fold AR Cal 5.56mm	9303.3020	9303.3020.4900	All Origins	750
41	Rifles AR-IS Folder WYLDE Model FLDR 15 Caliber 5.56 mm (.223)	9303.3020	9303.3020.5000	All Origins	500

S. No.	Description	PCT	WEBOC PCT	Origin	Customs Value (C&F) US\$ per piece
42	Semi Automatic Rifle Brand Christesem Arms MPR Caliber .308 WIN	9303.3020	9303.3020.5100	All Origins	750
43	Rifle Maxim Defence PDX 556SN MxM-18-19175	9303.3020	9303.3020.5200	All Origins	750
44	Semi Automatic Rifle Brand PDX NATO Arid Caliber 5.56mm	9303.3020	9303.3020.5300	All Origins	750
45	Rifle Bolt Action brand Blaser R8 Caliber.308 WIN	9303.3020	9303.3020.5400	All Origins	1000
46	Rifle Bolt Action brand S-20 Carabina Caliber.308 WIN	9303.3020	9303.3020.5500	All Origins	650
47	Rifle Steyr AUG Z Cal 223REM	9303.3020	9303.3020.5600	All Origins	650
48	Rifle Steyr AUG (10 Black 1 FDE)	9303.3020	9303.3020.5700	All Origins	650
49	Rifle Steyr AUG M3A1	9303.3020	9303.3020.5800	All Origins	650
50	Rifle Steyr AUG a3 Caliber (223REM)	9303.3020	9303.3020.5900	All Origins	650
51	Rifle Gilboa Silver Shadow	9303.3020	9303.3020.6000	All Origins	650
52	Rifle Dead Foot	9303.3020	9303.3020.6100	All Origins	650
53	Rifle Troy AR15	9303.3020	9303.3020.6200	All Origins	650
54	Rifle F-1 Fire Arms	9303.3020	9303.3020.6300	All Origins	650
55	Rifles GL 15 WYLDESTS BBL MLOK BLK Cherry GLFA Cal.223	9303.3020	9303.3020.6400	All Origins	520
56	Semi-Automatic Rifles GL 10 RFL Bronze GLFA Cal-308	9303.3020	9303.3020.6500	All Origins	500
57	Rifle Model-GL 10gLFA Sparat MI Caliber, 308 WIN Brand Great Lake	9303.3020	9303.3020.6600	All Origins	450
58	Rifle Springfield Saint Victor .308 16"	9303.3020	9303.3020.6700	All Origins	450
59	Rifle Frail Blazer Lifecard Caliber .22	9303.3020	9303.3020.6800	All Origins	325
60	Semi Automatic Rifle Brand Windham Weaponry Model RI IA44T Cal.223REM/5.56	9303.3020	9303.3020.6900	All Origins	285
61	Semi Automatic Rifle Brand Anderson Caliber 5.56x45 (.223)	9303.3020	9303.3020.7000	All Origins	285
62	Semi Automatic Rifle Brand Utas Defence Caliber .223	9303.3020	9303.3020.7100	All Origins	210
63	Bolt Action Rifle Brand Retay 2022, Caliber .22	9303.3020	9303.3020.7200	All Origins	150
64	Semi Automatic Rifle Brand Molot Caliber 5.45x39 (.222)	9303.3020	9303.3020.7300	All Origins	205
65	Semi Automatic Rifle Brand Molot Caliber 5.56x45 (.223)	9303.3020	9303.3020.7400	All Origins	205
66	Rifle Brand Molot Caliber.308 WIN	9303.3020	9303.3020.7500	All Origins	205
67	Rifle Brand Saiga Caliber.308 WIN	9303.3020	9303.3020.7600	All Origins	205
68	Rifle Brand Saiga Model Saia-MK Caliber.223	9303.3020	9303.3020.7700	All Origins	205
69	Rifle Brand Saiga Model Saia-M3EXP-01 Caliber.308 REM	9303.3020	9303.3020.7800	All Origins	205
70	Rifle Brand Saiga Model Saiga-9 Exp Caliber 9x19mm	9303.3020	9303.3020.7900	All Origins	190
71	Rifle Saiga TR3 Caliber 5.45x39 (.222)	9303.3020	9303.3020.8000	All Origins	190
72	Rifle CQ-A5 Caliber .223	9303.3020	9303.3020.8100	All Origins	200
73	Rifle Norinco CQ-A caliber. (.223Rem)	9303.3020	9303.3020.8200	All Origins	380
74	Rifle Norinco M 305A cal.7.26x39mm	9303.3020	9303.3020.8300	All Origins	370
75	Rifle Sig Sauer Sig 716 Caliber 7.62x51	9303.3020	9303.3020.8400	All Origins	1142
76	Rifle Taurus Caliber 223	9303.3020	9303.3020.8500	All Origins	450
77	Rifle Franchi horizon wood caliber 308	9303.3020	9303.3020.8600	All Origins	549
78	Rifle Franchi horizon Black synt caliber 223	9303.3020	9303.3020.8700	All Origins	459
79	Rifle Franchi horizon elite gray caliber 223	9303.3020	9303.3020.8800	All Origins	511
80	Rifle Franchi horizon white caliber 223	9303.3020	9303.3020.8900	All Origins	490
81	Rifle Franchi horizon elite strata caliber 223	9303.3020	9303.3020.9000	All Origins	520
82	Rifle Franchi horizon varmint Black caliber 223	9303.3020	9303.3020.9100	All Origins	529
83	Rifle Franchi horizon varmint camo caliber 223	9303.3020	9303.3020.9200	All Origins	607

## SHOTGUNS

Annex-D

S. No.	Description	PCT	WEOC PCT	Origin	Customs Value (C&F) US\$ per piece
(1)	(2)	(3)	(4)	(5)	(6)
1	Semi Automatic Shotgun 12B A	9303.2012	9303.2012.1000	All origins	600
2	Semi Automatic Shotgun Winchester 12GA	9303.2012	9303.2012.1100	All origins	600
3	Shotgun Winmark Magazine Fed Model GMG100-CL12 Cal 12	9303.2012	9303.2012.1200	All origins	200
4	Shotgun Brand Winmark Magazine Fed Model SM-09 Cal 12	9303.2012	9303.2012.1300	All origins	200
5	Semi-Automatic Shotgun Model VEPR-12	9303.2012	9303.2012.1400	All origins	130
6	Shot gun Over and Under CZ Brand 12GA	9303.2012	9303.2012.1500	All origins	700
7	Shotgun Franchi Affinity PRO 12 Gauge	9303.2012	9303.2012.1600	All origins	675
8	Shotgun Franchi Affinity 3Wood 12/20 Gauge	9303.2012	9303.2012.1700	All origins	643
9	Shotgun Franchi Affinity 3Elite Wood 12/20 Gauge	9303.2012	9303.2012.1800	All origins	684
10	Shotgun Franchi Affinity 3Sporting Wood 12/20 Gauge	9303.2012	9303.2012.1900	All origins	654
11	Shotgun Franchi Affinity 3Black Synt 12/20 Gauge	9303.2012	9303.2012.2000	All origins	527
12	Shotgun Franchi Affinity 3max 5 12/20 Gauge	9303.2012	9303.2012.2100	All origins	544
13	Shotgun Franchi Affinity 3max compact 12/20 Gauge	9303.2012	9303.2012.2200	All origins	544
14	Shotgun Franchi Affinity 3 optifade marsh 12/20 Gauge	9303.2012	9303.2012.2300	All origins	544
15	Shotgun Franchi Affinity 3elite cobalt 12/20 Gauge	9303.2012	9303.2012.2400	All origins	551
16	Shotgun Franchi Affinity 3eatalist 12/20 Gauge	9303.2012	9303.2012.2500	All origins	655
17	Shotgun Franchi feeling steel 12/20 Gauge	9303.2012	9303.2012.2600	All origins	733
18	Shotgun Franchi feeling Aluminium 12/20 Gauge	9303.2012	9303.2012.2700	All origins	875
19	Shotgun Franchi feeling select 12/20 Gauge	9303.2012	9303.2012.2800	All origins	1037
20	Shotgun Franchi feeling woodcock 12/20 Gauge	9303.2012	9303.2012.2900	All origins	816
21	Shotgun Franchi feeling woodcock select 12/20 Gauge	9303.2012	9303.2012.3000	All origins	915
22	Shotgun Franchi instinct catalyst 12 Gauge	9303.2012	9303.2012.3100	All origins	879
23	Shotgun Franchi instinct L. 12/20 Gauge	9303.2012	9303.2012.3200	All origins	694
24	Shotgun Franchi instinct SL, 12/20 Gauge	9303.2012	9303.2012.3300	All origins	861
25	Shotgun Franchi instinct slug 12 Gauge	9303.2012	9303.2012.3400	All origins	803
26	Shotgun Franchi instinct spotting 12 Gauge	9303.2012	9303.2012.3500	All origins	859
27	Shotgun Franchi esprit 12/20 Gauge	9303.2012	9303.2012.3600	All origins	1630
28	Shotgun Stoeger M3000 Peregrine Light Camo-12 Gauge	9303.2012	9303.2012.3700	All origins	330
29	Shotgun Stoeger M3000 Peregrine wood Deluxe Silver -12 Gauge	9303.2012	9303.2012.3800	All origins	350
30	Shotgun Stoeger M3000 Peregrine Wood-12 Gauge	9303.2012	9303.2012.3900	All origins	310
31	Shotgun Stoeger M3000 Peregrine Light synthetic Standard-12 Gauge	9303.2012	9303.2012.4000	All origins	290
32	Shotgun Stoeger M3000 Wood Cerakote Burnt Bronze-12 Gauge	9303.2012	9303.2012.4100	All origins	328
33	Shotgun Stoeger M3000 Camo-12 Gauge	9303.2012	9303.2012.4200	All origins	316
34	Shotgun Stoeger M3000 Wood-12 Gauge	9303.2012	9303.2012.4300	All origins	300
35	Shotgun Stoeger M3000 Synthetic Slug Cantilever-12 Gauge	9303.2012	9303.2012.4400	All origins	294
36	Shotgun Stoeger M3000 Synthetic Slug-12 Gauge	9303.2012	9303.2012.4500	All origins	290
37	Shotgun Stoeger M3000 Synthetic -12 Gauge	9303.2012	9303.2012.4600	All origins	270
38	Shotgun Stoeger M3000 Synthetic Tectical-12 Gauge	9303.2012	9303.2012.4700	All origins	320
39	Shotgun Stoeger M3000 Sport Synthetic-12 Gauge	9303.2012	9303.2012.4800	All origins	310
40	Shotgun Stoeger M3K Wood-12 Gauge	9303.2012	9303.2012.4900	All origins	330
41	Shotgun Stoeger M3K Synthetic 12 Gauge	9303.2012	9303.2012.5000	All origins	310
42	Shotgun Stoeger M3K Tungsten 12 Gauge	9303.2012	9303.2012.5100	All origins	330
43	Shotgun Stoeger M3500 12 Gauge	9303.2012	9303.2012.5200	All origins	370
44	Shotgun Stoeger M3500 Camo 12 Gauge	9303.2012	9303.2012.5300	All origins	360
45	Shotgun Stoeger M3500 Water Fowler 12 Gauge	9303.2012	9303.2012.5400	All origins	440
46	Shotgun Stoeger M3500 Overwatch 12 Gauge	9303.2012	9303.2012.5500	All origins	430



S. No.	Description	PCT	WEOC PCT	Origin	Customs Value (C&F) US\$ per piece
47	Shotgun Stoeger M3500 Wood 12 Gauge	9303.2012	9303.2012.5600	All origins	350
48	Shotgun Stoeger M3500 Synthetic 12 Gauge	9303.2012	9303.2012.5700	All origins	320
49	Shotgun Stoeger P3000 Synthetic 12 Gauge	9303.2012	9303.2012.5800	All origins	184
50	Shotgun Stoeger P3000 Synthetic Slug Tactical 12 Gauge	9303.2012	9303.2012.5900	All origins	183
51	Shotgun Stoeger P3000 Synthetic Tactical 12 Gauge	9303.2012	9303.2012.6000	All origins	205
52	Shotgun Stoeger P3000 Camo Max512 12 Gauge	9303.2012	9303.2012.6100	All origins	220
53	Shotgun Stoeger P3000 Camo Wood 12 cal	9303.2012	9303.2012.6200	All origins	211
54	Shotgun Stoeger P3500 Camo 12 cal	9303.2012	9303.2012.6300	All origins	240
55	Shotgun Stoeger P3500 DSG 12 cal	9303.2012	9303.2012.6400	All origins	240
56	Shotgun Stoeger P3500 Wood 12 cal	9303.2012	9303.2012.6500	All origins	220
57	Shotgun Stoeger P3500 Synthetic 12 cal	9303.2012	9303.2012.6600	All origins	200
58	Shotgun Stoeger M3000 RiffleSynthetic 12 cal	9303.2012	9303.2012.6700	All origins	265
59	Shotgun Stoeger P3000 RiffleSynthetic 12 cal	9303.2012	9303.2012.6800	All origins	205
60	Shotgun Stoeger M3020 Wood 20 cal	9303.2012	9303.2012.6900	All origins	300
61	Shotgun Stoeger M3020 Upland 20 cal	9303.2012	9303.2012.7000	All origins	350
62	Shotgun Stoeger M3020 Synthetic 20 cal	9303.2012	9303.2012.7100	All origins	270
63	Shotgun Stoeger M3020 Synthetic Tactical 20 cal 3"	9303.2012	9303.2012.7200	All origins	300
64	Shotgun Stoeger M3020 Wood Cerakote Burnt Brozne 20 cal	9303.2012	9303.2012.7300	All origins	330
65	Shotgun Stoeger M3020 Camo Cerakote Burnt Brozne 20 cal	9303.2012	9303.2012.7400	All origins	335
66	Shotgun Benelli Raffaello Lord – 12 Gauge	9303.2012	9303.2012.7500	All origins	2006
67	Shotgun Benelli Raffaello Cordoba – 12 Gauge	9303.2012	9303.2012.7600	All origins	1704
68	Shotgun Benelli Raffaello Be Diamond – 12 Gauge	9303.2012	9303.2012.7700	All origins	1574
69	Shotgun Benelli Raffaello Deluxe Power Bore – 12 Gauge	9303.2012	9303.2012.7800	All origins	1699
70	Shotgun Benelli Raffaello Power Bore – 12 Gauge	9303.2012	9303.2012.7900	All origins	1551
71	Shotgun Benelli Raffaello Ethos Black – 12 Gauge	9303.2012	9303.2012.8000	All origins	1389
72	Shotgun Benelli Raffaello Ethos Silver – 12 Gauge	9303.2012	9303.2012.8100	All origins	1582
73	Shotgun Benelli Raffaello Black– 12 Gauge	9303.2012	9303.2012.8200	All origins	1269
74	Shotgun Benelli Executive– 12 Gauge	9303.2012	9303.2012.8300	All origins	3060
75	Shotgun Benelli Raffaello Ethos Super Sport– 12 Gauge	9303.2012	9303.2012.8400	All origins	1799
76	Shotgun Benelli Raffaello Super Sport World Cup– 12 Gauge	9303.2012	9303.2012.8500	All origins	1851
77	Shotgun Benelli Raffaello Ethos Sport– 12 Gauge	9303.2012	9303.2012.8600	All origins	1615
78	Shotgun Benelli Super Sport– 12 Gauge	9303.2012	9303.2012.8700	All origins	1755
79	Shotgun Benelli Sport II– 12 Gauge	9303.2012	9303.2012.8800	All origins	1388
80	Shotgun Benelli Black Eagle– 12 Gauge	9303.2012	9303.2012.8900	All origins	1303
81	Shotgun Benelli Black Eagle Camo Max 5– 12 Gauge	9303.2012	9303.2012.9000	All origins	1437
82	Shotgun Benelli Black Eagle Camo Optifade Marsh– 12 Gauge	9303.2012	9303.2012.9100	All origins	1437
83	Shotgun Benelli Super Black Eagle 3 BE-S.T– 12 Gauge	9303.2012	9303.2012.9200	All origins	1574
84	Shotgun Benelli Super Black Eagle 3 Black– 12 Gauge	9303.2012	9303.2012.9300	All origins	1472
85	Shotgun Benelli Super Black Eagle 3 Wood– 12 Gauge	9303.2012	9303.2012.9400	All origins	1472
86	Shotgun Benelli Super Black Eagle Camo Max 5– 12 Gauge	9303.2012	9303.2012.9500	All origins	1550
87	Shotgun Benelli Super Black Eagle 3 Mossy Oak Bottomland– 12 Gauge	9303.2012	9303.2012.9600	All origins	1550
88	Shotgun Benelli Super Black Eagle 3 Optifade Timber– 12 Gauge	9303.2012	9303.2012.9700	All origins	1550
89	Shotgun Benelli Super Black Eagle 3 Optifade Marsh– 12 Gauge	9303.2012	9303.2012.9800	All origins	1550
90	Shotgun Benelli Super Black Eagle 3 Tugsten Cerakote– 12 Gauge	9303.2012	9303.2012.9900	All origins	1628
91	Shotgun Shotgun Benelli Vinci Black– 12 Gauge	9303.2012	9303.2012.10000	All origins	1240
92	Shotgun Benelli Raffacello Black– 20 Gauge	9303.2012	9303.2012.10100	All origins	1270
93	Shotgun Benelli Raffacello Ethos Cordoba– 20 Gauge	9303.2012	9303.2012.10200	All origins	1700
94	Shotgun Benelli Raffacello Ethos Cordoba– 28 Gauge	9303.2012	9303.2012.10300	All origins	1700
95	Shotgun Benelli Raffacello Ethos Silver– 20 Gauge	9303.2012	9303.2012.10400	All origins	1550
96	Shotgun Benelli Raffacello Ethos Silver– 28 Gauge	9303.2012	9303.2012.10500	All origins	1550

S. No.	Description	PCT	WEBOC PCT	Origin	Customs Value (C&F) US\$ per piece
97	Shotgun Benelli Slug– 20 Gauge	9303.2012	9303.2012.10600	All origins	1344
98	Shotgun Benelli Raffacello Ethos Super Sport– 20 Gauge	9303.2012	9303.2012.10700	All origins	1799
99	Shotgun Benelli Raffacello Ethos Super Sport– 28 Gauge	9303.2012	9303.2012.10800	All origins	1799
100	Shotgun Benelli Raffacello Ethos Sport– 20 Gauge	9303.2012	9303.2012.10900	All origins	1615
101	Shotgun Benelli Raffacello Ethos Sport– 28 Gauge	9303.2012	9303.2012.11000	All origins	1615
102	Shotgun Benelli Super Sport– 20 Gauge	9303.2012	9303.2012.11100	All origins	1755
103	Shotgun Benelli Sport II– 20 Gauge	9303.2012	9303.2012.11200	All origins	1388
104	Shotgun Benelli Black Eagle– 28 Gauge	9303.2012	9303.2012.11300	All origins	1303
105	Shotgun Benelli Black Eagle Camo Max 5– 28 Gauge	9303.2012	9303.2012.11400	All origins	1437
106	Shotgun Benelli Black Eagle– 20 Gauge	9303.2012	9303.2012.11500	All origins	1303

### AMMUNITIONS

#### Annex-E

S. No.	Description	PCT	WEBOC PCT	Origin	Customs Value (C&F) US\$ per piece
(1)	(2)	(3)	(4)	(5)	(6)
1	Cartridges caliber 30 bore	9306.3090	9306.3090.1000	All origins	0.170
2	Cartridges caliber 30 bore	9306.3090	9306.3090.1100	All origins	0.200
3	Cartridges caliber 9mm	9306.3090	9306.3090.1200	All origins	0.250
4	Cartridges caliber 9mm	9306.3090	9306.3090.1300	All origins	0.280
5	Cartridges caliber .223 Rem	9306.3090	9306.3090.1400	All origins	0.370
6	Cartridges caliber .223 Rem	9306.3090	9306.3090.1500	All origins	0.390