

*(This Ruling has been revised / superseded vide Valuation Ruling No. 1866/2024 dated 14-03-2024)*

\*\*\*

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

\*\*\*\*\*

**The Collectors of Customs**, Collectorate of Customs, (Appraisement - West / Appraisement - East / Appraisement - Port Muhammad Bin Qasim-SAPT / Enforcement / JIAP), Karachi / Hyderabad / (Appraisement / Enforcement), Quetta / Gwadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Khuzdar, Exports (Port Muhammad Bin Qasim / Custom House), Karachi.

**DETERMINATION OF CUSTOMS VALUES OF STATIONERY ITEMS  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1804/2023)**

No. Misc/06/2019-IX/846

Dated: 13<sup>th</sup> September, 2023

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

**2. Background of the valuation issue:** Earlier the Customs values of Stationery Items were determined under Section 25A of the Customs Act, vide Valuation Ruling No. 1684/2022, dated 28-07-2022. The Directorate, vide Order in Revision No. 108/2022 dated 16-12-2022 passed by the Director General of Customs Valuation under Section 25D of the Act, was asked to determine the customs values of subject items afresh under Section 25A of the Act, in line with Prevailing prices in the international market. Therefore, an exercise was initiated by the Directorate of Customs Valuation, Karachi to re-determine the customs values of the subject goods in terms of Section 25A of the Act.

**3. Analysis / Exercise done to determine Customs Values:** Ninety (90) days' clearance data was retrieved and the same was scrutinized. Subsequently, Market inquiry was conducted and examined in the light of this Directorate's Office Order No. 17/2014 dated 19.03.2014 and in terms of Section 25(7) of the Act.

**4. Stakeholders' participation in determination of Customs values:** Meetings were convened on 06-04-2023 and 19-07-2023 which were attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings. All the stakeholders stated that they don't have any issue with the customs values determined vide Valuation Ruling No. 1684/2022 dated 28-07-2022 except M/s Dollar Industries Pvt Ltd. They stated that they are renowned brand and their declared value is transactional value; therefore, the same may be accepted. In support of their claim, they submitted documents including Proforma invoices, packing lists, Sales Tax Invoices, Bills of lading, Bank contracts and GDs. The documents submitted by M/s Dollar industries have also been checked and found contrary to the assertions made by them. M/s Dollar Industries Pvt Ltd claimed that their values were sometimes even higher than the values determined vide Valuation Ruling No. 1684/2022 dated 28.07.2022. But, this is not substantiated by the relevant records. For example, in case of black lead pencil, the sales tax invoices provided by them have been examined/ scrutinized which have revealed that they have sold goods to their buyers in the range from Rs 11.66/ piece to 16.08/piece, when these values are analyzed in view of the Deductive Value Method under section 25(7) of the Act, the calculated/computed values turn out to be higher than the declared values by M/s Dollar Industries Pvt Ltd.

**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 25 of the Act, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) & (6) ibid were examined for applicability to determine Customs values of subject goods. The data provided some reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities and variation in declaration. Information available was, hence, found incomplete. In

line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted inquiries under sub-section (7) of Section 25 of the Customs Act, 1969. On the basis of available data / information collected and exercise conducted, the values of Stationery Items have been determined under sub-section (7) of Section 25 of the Act.

**6. Customs Values for Stationery Items *hereinafter specified*** shall be assessed to duty/taxes on the following minimum Customs values:-

Sr. No.	Description of Goods	PCT	WeBOC	Origin	Customs Values (C&F US\$) per Piece
1.	Ball Point pens (Excluding Gel Pen and Roller Pen)	9608.1000	9608.1000.1000	China/ Vietnam	0.103
			9608.1000.1100	Europe/ Japan/ USA/ Canada	0.149
			9608.1000.1200	Other Origins	0.126
2.	Markers all types (Except paint and drawing markers)	9608.2000	9608.2000.1000	China/ Vietnam	0.195
			9608.2000.1100	Europe/ Japan/ USA/ Canada	0.402
			9608.2000.1200	Other Origins	0.299
3.	Paint & Drawing Marker	9608.2000	9608.2000.1300	China/ Vietnam	0.322
			9608.2000.1400	Europe/ Japan/ USA/ Canada	0.724
			9608.2000.1500	Other Origins	0.552
4.	Highlighters	9608.2000	9608.2000.1600	China/ Vietnam	0.184
			9608.2000.1700	Europe/ Japan/ USA/ Canada	0.30
			9608.2000.1800	Other Origins	0.264
5.	Fine Liner Pens	9608.2000	9608.2000.1900	China/ Vietnam	0.184
			9608.2000.2000	Europe/ Japan/ USA/ Canada	0.322
			9608.2000.2100	Other Origins	0.207
6.	Fountain Pen with Plastic cap	9608.3000	9608.3000.1000	China/ Vietnam	0.207
			9608.3000.1100	Europe/ Japan/ USA/ Canada	0.540
			9608.3000.1200	Other Origins	0.322
7.	Roller Pen	9608.2000	9608.2000.2200	China/ Vietnam	0.264
			9608.2000.2300	Europe/ Japan/ USA/ Canada	0.322
			9608.2000.2400	Other Origins	0.299
8.	Gel Pen	9608.2000	9608.2000.2500	China/ Vietnam	0.184
			9608.2000.2600	Europe/ Japan/ USA/ Canada	0.230
			9608.2000.2700	Other Origins	0.207
9.	Fiber Tip Coloring Marker with water base ink for student use excluding Fine Liner Pen, Permanent Markers, White Board Markers, Highlighters & Gel Pen etc.	9608.2000	9608.2000.2800	China/ Vietnam	0.092
			9608.2000.2900	Europe/ Japan/ USA/ Canada	0.161
			9608.2000.3000	Other Origins	0.126
10.	Pen with Tips on Both Sides	9608.2000	9608.2000.3100	China/ Vietnam	0.195
			9608.2000.3200	Europe/ Japan/ USA/ Canada	0.368
			9608.2000.3300	Other Origins	0.299
11.	Fountain Pen with Metal cap	9608.3000	9608.3000.1300	China/ Vietnam	0.276

			9608.3000.1400	Europe/ Japan/ USA/ Canada	0.644
			9608.3000.1500	Other Origins	0.425
12.	Colour Pencils in cardboard Box packing (Half size)	9609.1000	9609.1000.1000	China	0.020
			9609.1000.1100	Other Origins	0.027
13.	Color Pencils in Metal Box Packing (Half size)		9609.1000.1200	China	0.026
			9609.1000.1300	Other Origins	0.036
14	Color Pencils in Cardboard Box Packing (Full size)		9609.1000.1400	China	0.035
			9609.1000.1500	Other Origins	0.053
15	Color Pencils in Metals Box Packing (full Size)		9609.1000.1600	China	0.050
			9609.1000.1700	Other Origins	0.068
16	Colour Pencils in Bulk packing (Half Size)		9609.1000.1800	China	0.0138
			9609.1000.1900	Other Origins	0.0189
17	Colour Pencils in Bulk packing (Full Size)		9609.1000.2000	China	0.030
			9609.1000.2100	Other Origins	0.042
18	Black Lead pencils with or without Rubber Tip in bulk packing		9609.1000.2200	China	0.028
			9609.1000.2300	Other Origins	0.043
19	Black Lead pencils with or without Rubber Tip in retail packing		9609.1000.2400	China	0.032
			9609.1000.2500	Other Origins	0.047
20	Raw Pencils (Black Lead) Without polish paint		9609.1000.2600	All Origins	0.026
			9609.1000.2700	China	0.46/Packet 12 Small size
21	Crayons		9609.1000.2800	Other Origins	0.55/Packet 12 Small size
			9609.1000.2900	China	0.69/Packet 12 Large size
		9609.1000.3000	Other Origins	0.83/Packet 12 Large size	
22	Oil Pastels	9609.1000	9609.1000.3100	China	0.36/Packet 12 Small size
			9609.1000.3200	Other Origins	0.43/Packet 12 Small size
			9609.1000.3300	China	0.52/Packet 12 Large size
			9609.1000.3400	Other Origins	0.64/Packet 12 Large size
23	Writing/Drawing Board (Black/White)	9610.0000	9610.0000.1000	China	0.74/ Small size
			9610.0000.1100	Other Origins	0.74/ Small size
			9610.0000.1200	China	1.26/ Large size
			9610.0000.1300	Other Origins	1.26/ Large size
Note: This Valuation Ruling does not apply to the high-end brands like Parker, Sheaffer, Mont Blanc, Cross, Waterman, Sailor, Lamy, Aurora and other equivalent brands.					

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 Act. In case of consignments imported by air, the assessing officer shall take into account the difference between air and sea freight 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-section (4) of Section 25A of the Act.

**9. Revision of the value determined vide this Valuation Ruling:** A revision petition could be filed against this Ruling, as provided under Section 25D of the Act, within 30 days from the date of issuance 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 staff 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 description and specification as mentioned in the above table 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.

**11. This ruling supersedes Valuation Ruling No. 1684/2022, dated 28-07-2022.**

**(FAYAZ RASOOL MAKEN)**

Director

Copy for information to:-

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