



**Government of Pakistan**  
**Directorate General of Customs Valuation**  
**Custom House, Karachi**

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**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. Reg. Misc/01/20079-VIII(B)/IX/1010

Dated: December 14, 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, 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 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, dated 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), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
9. 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.







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	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Plastic Toys	Simple / Basic	Non Mechanical / Non Electrical	9503.0010	9503.0010.1010	China	1.75
				9503.0090	9503.0090.1010		
				9503.0010	9503.0010.1020	Europe/ Canada/Japan/ USA	2.25
				9503.0090	9503.0090.1020		
				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		
				9503.0010	9503.0010.1060	Other Origins	2.35
				9503.0090	9503.0090.1060		
			Battery Operated	9503.0010	9503.0010.1070	China	2.65
				9503.0090	9503.0090.1070		
				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		
			Electrical Plastic Toys	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		
				9503.0010	9503.0010.1130	Other Origins	3.05
				9503.0090	9503.0090.1130		
2		Lego	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		
				9503.0010	9503.0010.1160	Other Origins	2.25
				9503.0090	9503.0090.1160		
3		Guns	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	9503.0090.1080		
				9503.0010	9503.0010.1190	Other Origins	2.75
				9503.0090	9503.0090.1190		

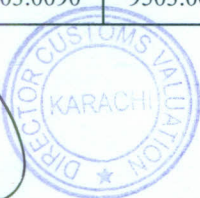







S. No.	Description of goods	Category	Specifications	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4		Dolls	Barbie (Battery Operated)	9503.0010	9503.0010.1210	China	22
				9503.0090	9503.0090.1210		
				9503.0010	9503.0010.1220	Europe/ Canada/Japan/ USA	40
				9503.0090	9503.0090.1220		
				9503.0010	9503.0010.1230	Other Origins	32
				9503.0090	9503.0090.1230		
			Barbie (Non-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		
				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		
				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		
				9503.0010	9503.0010.1330	Other Origins	3.3
				9503.0090	9503.0090.1330		
5		Ride On Toys	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	9503.0010.1360	Other Origins	2.45
				9503.0090	9503.0090.1360		
			Swing type	9503.0010	9503.0010.1370	China	9
				9503.0090	9503.0090.1370		
				9503.0010	9503.0010.1380	Europe/ Canada/Japan/ USA	13
				9503.0090	9503.0090.1380		
				9503.0010	9503.0010.1390	Other Origins	12
				9503.0090	9503.0090.1390		
			Tricycles	9503.0010	9503.0010.1410	China	2.25
				9503.0090	9503.0090.1410		
				9503.0010	9503.0010.1420	Europe/ Canada/Japan/ USA	3.3
				9503.0090	9503.0090.1420		
				9503.0010	9503.0010.1430	Other Origins	2.75
				9503.0090	9503.0090.1430		



S. No.	Description of goods	Category	Specifications	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Battery Operated Scooters	9503.0010	9503.0010.1440	China	4.1
				9503.0090	9503.0090.1440		
				9503.0010	9503.0010.1450	Europe/ Canada/Japan/ USA	6.3
				9503.0090	9503.0090.1450		
				9503.0010	9503.0010.1460	Other Origins	5.1
				9503.0090	9503.0090.1460		
			Battery Operated Hover Boards	9503.0010	9503.0010.1470	China	9.5
				9503.0090	9503.0090.1470		
				9503.0010	9503.0010.1480	Europe/ Canada/Japan/ USA	18
				9503.0090	9503.0090.1480		
				9503.0010	9503.0010.1490	Other Origins	13
				9503.0090	9503.0090.1490		
			Battery Operated Cars	9503.0010	9503.0010.1510	China	4
				9503.0090	9503.0090.1510		
				9503.0010	9503.0010.1520	Europe/ Canada/Japan/ USA	6
				9503.0090	9503.0090.1520		
				9503.0010	9503.0010.1530	Other Origins	5
				9503.0090	9503.0090.1530		
			Battery Operated Sports Cars/Heavy Bike	9503.0010	9503.0010.1540	China	10
				9503.0090	9503.0090.1540		
				9503.0010	9503.0010.1550	Europe/ Canada/Japan/ USA	16
				9503.0090	9503.0090.1550		
				9503.0010	9503.0010.1560	Other Origins	12
				9503.0090	9503.0090.1560		
			Bumper Cars	9503.0010	9503.0010.1570	China	10
				9503.0090	9503.0090.1570		
				9503.0010	9503.0010.1580	Europe/ Canada/Japan/ USA	16
				9503.0090	9503.0090.1580		
				9503.0010	9503.0010.1590	Other Origins	12
				9503.0090	9503.0090.1590		
			Other Battery Operated Vehicles	9503.0010	9503.0010.1610	China	4.5
				9503.0090	9503.0090.1610		
				9503.0010	9503.0010.1620	Europe/ Canada/Japan/ USA	6
				9503.0090	9503.0090.1620		
				9503.0010	9503.0010.1630	Other Origins	5
				9503.0090	9503.0090.1630		
6		Other Plastic Toys	Battery Operated / Electric	9503.0010	9503.0010.1640	China	3.6
				9503.0090	9503.0090.1640		
				9503.0010	9503.0010.1650	Europe/ Canada/Japan/ USA	5.1
				9503.0090	9503.0090.1650		
				9503.0010	9503.0010.1660	Other Origins	4.1
				9503.0090	9503.0090.1660		





S. No.	Description of goods	Category	Specifications	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Without Battery	9503.0010	9503.0010.1670	China	2.9
				9503.0090	9503.0090.1670		
				9503.0010	9503.0010.1680	Europe/ Canada/Japan/ USA	3.8
				9503.0090	9503.0090.1680		
				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		



S. No.	Description of goods	Category	Specifications	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			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	9503.0010.2030	Europe/ Canada/Japan/ USA	2.4
				9503.0090	9503.0090.2030		
				9503.0010	9503.0010.2040	Other Origins	2.3
				9503.0090	9503.0090.2040		
12	Flying Toys	Helicopter	Electrical/ Battery Operated	9503.0010	9503.0010.2180	China	10
				9503.0090	9503.0090.2180		
				9503.0010	9503.0010.2190	Europe/ Canada/Japan/ USA	15
				9503.0090	9503.0090.2190		
				9503.0010	9503.0010.2210	Other Origins	14
				9503.0090	9503.0090.2210		
		Planes/Aircrafts	Electrical/ Battery Operated	9503.0010	9503.0010.2220	China	12
				9503.0090	9503.0090.2220		
				9503.0010	9503.0010.2230	Europe/ Canada/Japan/ USA	16
				9503.0090	9503.0090.2230		
				9503.0010	9503.0010.2240	Other Origins	13
				9503.0090	9503.0090.2240		
		Drones w/o Camera	Electrical/ Battery Operated	9503.0010	9503.0010.2250	China	14
				9503.0090	9503.0090.2250		
				9503.0010	9503.0010.2260	Europe/ Canada/Japan/ USA	18
				9503.0090	9503.0090.2260		
				9503.0010	9503.0010.2270	Other Origins	16
				9503.0090	9503.0090.2270		





S. No.	Description of goods	Category	Specifications	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Drones with Camera	Electrical/ Battery Operated	9503.0010	9503.0010.2280	China	20
				9503.0090	9503.0090.2280		
				9503.0010	9503.0010.2290	Europe/ Canada/Japan/ USA	30
				9503.0090	9503.0090.2290		
				9503.0010	9503.0010.2310	Other Origins	26
				9503.0090	9503.0090.2310		
		UFOs	Electrical/ Battery Operated	9503.0010	9503.0010.2320	China	20
				9503.0090	9503.0090.2320		
				9503.0010	9503.0010.2340	Europe/ Canada/Japan/ USA	30
				9503.0090	9503.0090.2340		
				9503.0010	9503.0010.2350	Other Origins	25
				9503.0090	9503.0090.2350		
		Other Toys	Electrical/ Battery Operated	9503.0010	9503.0010.2360	China	20
				9503.0090	9503.0090.2360		
				9503.0010	9503.0010.2370	Europe/ Canada/Japan/ USA	30
				9503.0090	9503.0090.2370		
				9503.0010	9503.0010.2380	Other Origins	25
				9503.0090	9503.0090.2380		

(Iqbal Hussain Kalyar)  
Valuation Officer

(Muhammad Aslam)  
Principle Appraiser

(Ch. Rizwan Bashir Kalair)  
Deputy Director

(Muhammad Iqbal Muneeb)  
Additional Director

(Dr. Wasif Ali Memon)  
Director

