



**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 Games Under Section 25-A of the Customs Act, 1969**

**(VALUATION RULING NO.992/ 2016)**

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

10/11

Dated: December 14, 2016.

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

2. **Background of the valuation issue:** Customs values of Children Games and Toys were earlier determined vide Valuation Ruling No.871/2016, dated 20-06-2016. Revision 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 issue separate Valuation Rulings for children games and toys. Therefore, this Directorate General initiated an exercise for determination of customs values of Children 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. The requisite documents were not submitted by any of 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 value of Children Games. 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 Games:** Children Games, 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.
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.



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  
(Children Games)

Annex-A to Valuation Ruling No: 992 /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 Games	Educational Games, Puzzles etc.	Manual	9504.3000 9504.9090	9504.3000.1010 9504.9090.1010	China	2.15
				9504.3000 9504.9090	9504.3000.1020 9504.9090.1020	Europe/ Canada/ Japan/ USA	2.65
				9504.3000 9504.9090	9504.3000.1030 9504.9090.1030	Other Origins	2.55
			Battery Operated	9504.3000 9504.9090	9504.3000.1040 9504.9090.1040	China	3.1
				9504.3000 9504.9090	9504.3000.1050 9504.9090.1050	Europe/ Canada/ Japan/ USA	3.6
				9504.3000 9504.9090	9504.3000.1060 9504.9090.1060	Other Origins	3.5
2	Coin Operated Games	Kids Toy Rides (Static)	Electrical	9504.3000 9504.9090	9504.3000.1070 9504.9090.1070	China	4
				9504.3000 9504.9090	9504.3000.1080 9504.9090.1080	Europe/ Canada/ Japan/ USA	6
				9504.3000 9504.9090	9504.3000.1090 9504.9090.1090	Other Origins	5
				9504.3000 9504.9090	9504.3000.1110 9504.9090.1110	China	6

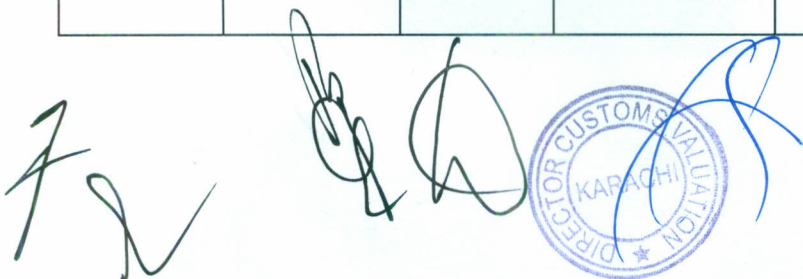




**(Children Games)**

**Annex-A to Valuation Ruling No: 992 /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)
3	Interactive Computer Games	Kids Toy Rides (Non-Static)	Electrical	9504.3000 9504.9090	9504.3000.1120 9504.9090.1120	Europe/ Canada/J apan/ USA	10
				9504.3000 9504.9090	9504.3000.1130 9504.9090.1130	Other Origins	8
		PSP-III/DS	Electrical/ Battery Operated	9504.3000 9504.9090	9504.3000.1140 9504.9090.1140	China	50
				9504.3000 9504.9090	9504.3000.1150 9504.9090.1150	Europe/ Canada/ Japan/ USA	70
				9504.3000 9504.9090	9504.3000.1160 9504.9090.1160	Other Origins	65
		PS1 / PS2 / Game Boy	Electrical/ Battery Operated	9504.3000 9504.9090	9504.3000.1170 9504.9090.1170	China	52
				9504.3000 9504.9090	9504.3000.1180 9504.9090.1180	Europe/ Canada/ Japan/ USA	72
				9504.3000 9504.9090	9504.3000.1190 9504.9090.1190	Other Origins	70
		Will Box / X Box	Electrical/ Battery Operated	9504.3000 9504.9090	9504.3000.1190 9504.9090.1190	China	55
				9504.3000 9504.9090	9504.3000.1190 9504.9090.1190	Europe/ Canada/ Japan/ USA	65
				9504.3000 9504.9090	9504.3000.1190 9504.9090.1190	Other Origins	62



## (Children Games)

Annex-A to Valuation Ruling No: 992 /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)
		PS4	Electrical/ Battery Operated	9504.3000 9504.9090	9504.3000.1210 9504.9090.1210	China	120
				9504.3000 9504.9090	9504.3000.1230 9504.9090.1230	Europe/ Canada/ Japan/ USA	140
				9504.3000 9504.9090	9504.3000.1240 9504.9090.1240	Other Origins	135
		Other games	Electrical/ Battery Operated	9504.3000 9504.9090	9504.3000.1250 9504.9090.1250	China	100
				9504.3000 9504.9090	9504.3000.1260 9504.9090.1260	Europe/ Canada/ Japan/ USA	120
				9504.3000 9504.9090	9504.3000.1270 9504.9090.1270	Other Origins	110
			Swimming Pool	9503.0010 9503.0090	9503.0010.2050 9503.0090.2050	China	7
				9503.0010 9503.0090	9503.0010.2060 9503.0090.2060	Europe/ Canada/ Japan/ USA	13
				9503.0010 9503.0090	9503.0010.2070 9503.0090.2070	Other Origins	10
			Jumping Castle	9503.0010 9503.0090	9503.0010.2080 9503.0090.2080	China	4.5
				9503.0010 9503.0090	9503.0010.2090 9503.0090.2090	Europe/ Canada/ Japan/ USA	5.6

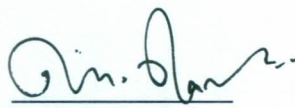



(Children Games)

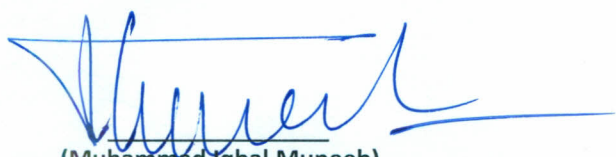
Annex-A to Valuation Ruling No: 992 /2016 Dated: 14-12-2016

S. No.	Description of goods	Category	Specifications	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in USS / Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11	Tarpaulin cum PVC Material	Inflatable		9503.0010	9503.0010.2110	Other Origins	5.2
				9503.0090	9503.0090.2110		
			Bounce Slides	9503.0010	9503.0010.2120	China	4.8
				9503.0090	9503.0090.2120		
				9503.0010	9503.0010.2130	Europe/ Canada/ Japan/ USA	5.8
				9503.0090	9503.0090.2130		
				9503.0010	9503.0010.2140	Other Origins	5.5
				9503.0090	9503.0090.2140		
			Others	9503.0010	9503.0010.2150	China	4
				9503.0090	9503.0090.2150		
				9503.0010	9503.0010.2160	Europe/ Canada/ Japan/ USA	6
				9503.0090	9503.0090.2160		
				9503.0010	9503.0010.2170	Other Origins	5
				9503.0090	9503.0090.2170		

  
(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