

**The Collectors of Customs**, Model Customs Collectorates, Appraisement & Facilitation (East / West) / Port Muhammad Bin Qasim / JIAP, Karachi (Appraisement & Facilitation / Enforcement & Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement / Preventive) / Gawadar / Gilgit-Baltistan / Export (Karachi / Port Qasim)

**DETERMINATION OF CUSTOMS VALUES OF TOYS (HS CODE 9503.0090)**  
**UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

**(VALUATION RULING NO. 1669-12022)**

No. Reg. Mis/01/120079-VIII (B) IX / 657.

Dated: 27-06-2022



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

2. **Background of the valuation issue:** Previous Valuation Ruling for Toys was issued vide Valuation Ruling No. 1643/2022 dated 29-04-2022. The importers challenged the Valuation Ruling with the Director General of Valuation, who then set aside the impugned V.R. Accordingly, an exercise was initiated by this Directorate General to determine customs values of these subject goods in terms of Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were convened 20-06-2022 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-Sections (5) & (6) of Section 25 of 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 on 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 25D 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. 7th 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.

**11. This Valuation Ruling supersedes Valuation Ruling No. 1643/2022 dated 29-04-2022.**

  
(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.





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

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Annex-A to Valuation Ruling No. 1669 Dated 27-06-2022

Sr. No	Description of Goods	Category	Specifications	PCT Code	Proposed PCT Code 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	9503.0090	9503.0090.1000	China	2.05
				9503.0090	9503.0090.1100	Europe/Canada/ Japan/USA	3.0
				9503.0090	9503.0090.1200	Other Origins	2.5
			Mechanical Toys Friction or Spring Action	9503.0090	9503.0090.1300	China	2.5
				9503.0090	9503.0090.1400	Europe/Canada /Japan/USA	3.10
				9503.0090	9503.0090.1500	Other Origins	2.85
			Battery Operated (electrical) Toys	9503.0090	9503.0090.1600	China	2.95
				9503.0090	9503.0090.1700	Europe/Canada /Japan/USA	3.85
				9503.0090	9503.0090.1800	Other Origins	3.65
				2	Lego	Non-Mechanical / Non-Electrical	9503.0090
9503.0090	9503.0090.2000	Europe/Canada /Japan/USA	3.10				
9503.0090	9503.0090.2100	Other Origins	2.75				
3	Guns	Mechanical	9503.0090	9503.0090.2200	China	2.6	
			9503.0090	9503.0090.2300	Europe/Canada /Japan/USA	3.5	
			9503.0090	9503.0090.2400	Other Origins	3.10	
		Non-Mechanical	9503.0090	9503.0090.2200	China	2.0	
			9503.0090	9503.0090.2300	Europe/Canada /Japan/USA	3.55	
			9503.0090	9503.0090.2400	Other Origins	3.15	
4	Dolls	Barbie Battery Operated	9503.0090	9503.0090.2500	China	25.0	
			9503.0090	9503.0090.2600	Europe/Canada /Japan/USA	50.0	
			9503.0090	9503.0090.2700	Other Origins	40.0	
		Dolls Barbie Non-Battery Operated	9503.0090	9503.0090.2800	China	10.0	
			9503.0090	9503.0090.2900	Europe/Canada /Japan/USA	20.0	
			9503.0090	9503.0090.3000	Other Origins	15.0	
		Other Dolls Battery Operated	9503.0090	9503.0090.3100	China	4.8	
			9503.0090	9503.0090.3200	Europe/Canada /Japan/USA	5.85	
			9503.0090	9503.0090.3300	Other Origins	5.5	
			9503.0090	9503.0090.3400	China	3.2	
9503.0090	9503.0090.3500	Europe/Canada	4.95				

*Arif Raza*  
 Assistant Director  
 Directorate General  
 Customs Valuation



*Valuation Officer*  
 Directorate General  
 Customs Valuation Karachi

*Principal Appraiser*  
 Directorate General  
 Customs Valuation, Karachi

*Additional Director*  
 Directorate General  
 Customs, Valuation  
 Custom House Karachi



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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
5		Educational blocks	Operated	9503.0090	9503.0090.3600	/Japan/USA			
				9503.0090	9503.0090.3700	Other Origins	3.95		
					All types	9503.0090	9503.0090.3800	China	1.50
						9503.0090	9503.0090.3900	Europe/Canada /Japan/USA	2.31
						9503.0090	9503.0090.3900	Other Origins	1.85
6	Plush & Stuffed toys	IC Sound	Battery Operated	9503.0090	9503.0090.4300	China	3.9		
				9503.0090	9503.0090.4400	Europe/Canada /Japan/USA	4.75		
				9503.0090	9503.0090.4500	Other Origins	4.5		
			Simple	Manual	9503.0090	9503.0090.4600	China	2.95	
					9503.0090	9503.0090.4700	Europe/Canada /Japan/USA	3.75	
					9503.0090	9503.0090.4800	Other Origins	3.5	
					9503.0090	9503.0090.4900	China	2.55	
7	Wooden Toys	All types	Mechanical/ Simple/Plain /Blocks	9503.0090	9503.0090.5000	Europe/Canada /Japan/USA	3.10		
				9503.0090	9503.0090.5100	Other Origins	3.05		
				9503.0090	9503.0090.5200	China	2.25		
8	Diecast Metal Toys	All toys by specification	Friction	9503.0090	9503.0090.5300	Europe/Canada /Japan/USA	2.75		
				9503.0090	9503.0090.5400	Other Origins	2.50		
				9503.0090	9503.0090.5500	China	2.60		
			Electric/ Battery Operated	9503.0090	9503.0090.5600	Europe/Canada /Japan/USA	2.95		
				9503.0090	9503.0090.5700	Other Origins	2.85		
				9503.0090	9503.0090.5800	China	6.50		
			Vending Machine Toy Prize Gift	9503.0090	9503.0090.5900	Europe/Canada /Japan/USA	15.0		
				9503.0090	9503.0090.6000	Other Origins	12.0		
				9503.0090	9503.0090.6100	China	4.55		
			Pull Back Cars (with branded logos)	9503.0090	9503.0090.6200	Europe/Canada /Japan/USA	6.75		
				9503.0090	9503.0090.6300	Other Origins	5.75		
				9503.0090	9503.0090.6700	China	2.95		
			Other Metal Toys	9503.0090	9503.0090.6800	Europe/Canada /Japan/USA	4.15		
9503.0090	9503.0090.6900	Other Origins		3.70					
9503.0090	9503.0090.7000	China		2.75					
9	Ceramic / Porcelain Toys	All Types	Kiddy Toys	9503.0090	9503.0090.7100	Europe/Canada /Japan/USA	3.10		
				9503.0090	9503.0090.7200	Other Origins	2.85		
				9503.0090	9503.0090.7300	China	11.0		
10	Flying Toys	Helicopter	Electrical/ Battery Operated	9503.0090	9503.0090.7400	Europe/Canada /Japan/USA	20.0		
				9503.0090	9503.0090.7500	Other Origins	17.0		
				9503.0090	9503.0090.7600	China	13.5		
		Planes /Aircrafts	Electrical/ Battery	9503.0090	9503.0090.7700	Europe/Canada	20.0		
				9503.0090	9503.0090.7700	Europe/Canada	20.0		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Operated			/Japan/USA	
				9503.0090	9503.0090.7800	Other Origins	15.0
		Drones W/O Camera	Electrical/Battery Operated	9503.0090	9503.0090.7900	China	15.0
				9503.0090	9503.0090.8000	Europe/Canada /Japan/USA	25.0
				9503.0090	9503.0090.8100	Other Origins	20.0
		Drones with Camera	Electrical/Battery Operated	9503.0090	9503.0090.8200	China	25.0
				9503.0090	9503.0090.8300	Europe/Canada /Japan/USA	60.0
				9503.0090	9503.0090.8400	Other Origins	50.0
		UFOs	Electrical/Battery Operated	9503.0090	9503.0090.8500	China	25.0
				9503.0090	9503.0090.8600	Europe/Canada /Japan/USA	55.0
				9503.0090	9503.0090.8700	Other Origins	35.0
11	Toy parts and accessories	All Types		9503.0040	9503.0040.7000	China	1.60
				9503.0040	9503.0040.7100	Europe/Canada /Japan/USA	2.40
				9503.0040	9503.0040.7200	Other Origins	2.00

*[Signature]*  
Valuation Officer  
Directorate General  
Customs Valuation Karachi

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Principal Appraiser  
Directorate General  
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