



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI

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

**DETERMINATION OF CUSTOMS VALUES OF ARMS & AMMUNITION
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

(VALUATION RULING NO. ¹⁷⁷⁸ /2023)

No.Misc/11/2010-IX /503

Dated:- 17-05-2023

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 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 the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in details 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 Declarations.

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-D” (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 may be 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, 7th 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 this 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, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (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 Director, Intelligence & Investigation, Karachi/Lahore/Islamabad/Quetta/ Peshawar/
Faisalabad.
- 14) The Director, 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	WeBOC PCT	Origin	Customs Value (C&F) US\$ per piece
1	Semi Automatic Pistol Brand Ruger Caliber 5.7x28mm	9302.0092	9302.0092.1000	All origins	550
2	Semi Automatic Pistol Brand Walter Caliber 9x19mm	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 9x19mm	9302.0092	9302.0092.2000	All origins	150
12	Semi Automatic Pistol HS-H11 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 9x19mm Black	9302.0092	9302.0092.2500	All origins	255
17	Pistol Canik TP9 SF 9x19mm Fde	9302.0092	9302.0092.2600	All origins	275
18	Pistol Canik TP9 SF MOD 2 9x19mm 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 MOD 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



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 Additional Director
 (Shah Faisal Sahu)
 Additional Collector
 Collectorate of Customs

[Signature]
 Deputy Director
 Customs Valuation
 Karachi
 Shah Faisal Sahu
 Additional Director
 Director General of Customs
 Valuation Karachi

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ADRISH ARSLAN
 Valuation Officer
 Customs Valuation Karachi
 Valuation Officer

S.No.	Description	PCT	WeBOC PCT	Origin	Customs Value (C&F) US\$ per piece
23	Pistol Canik TP9 SA MOD 2 9x19mm 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 9x19mm 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 9x19mm 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 Green	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 9x19mm MIL Spec Green	9302.0092	9302.0092.4400	All origins	295
36	Pistol Canik TP9 SUB ELITE 9x19mm Black	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 ELITE 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 9x19mm 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 TP9 SFx MOD.2 9x19mm Throwback	9302.0092	9302.0092.5600	All origins	370



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Additional Director
 Collectorate of Customs
 Karachi

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Deputy Director
 Deputy Valuation
 Customs Karachi

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DRISH ARSLAN
 Valuation Officer
 Valuation Office

S.No.	Description	PCT	WeBOC 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	430
50	Pistol Canik TP9 SFx RIVAL 9x19mm Combat Grey	9302.0092	9302.0092.5900	All origins	500
51	Pistol Canik METE 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 BLACK/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 METE 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 CF98 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 Sauer P220, Caliber 10mm	9302.0092	9302.0092.7600	All origins	1240
68	Pistol Sig Sauer P226, Caliber 9mm	9302.0092	9302.0092.7700	All origins	1551
69	Pistol Sig Sauer 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



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Additional Collector
 Collectors of Customs

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Deputy Director
 Deputy Valuation
 Customs Karachi

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DRISH ARSLAN
 Valuation Officer
 Customs Valuation Office Karachi