



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambreial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

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

(VALUATION RULING NO. 585 / 2013)

No.Misc/06/2009-VIIIIB

Dated 30.09.2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, customs values of Stationery Items are determined as follows :-

1. **Background of the valuation issue :** The Customs value of Stationery Items was determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.339/2011, dated 15-06-2011. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs values of the subject goods afresh was taken up.
2. **Method adopted to determine Customs values:** Valuation methods given in section 25 of the Customs Act, 1969 were followed. Transaction value method provided in section 25 (1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was also conducted and value so worked-back were taken up for value determination. Consequently, Deductive value method under Section 25(7) of the Customs Act, 1969, was applied to arrive at the Customs value of Stationery Items.
3. **Stakeholders' participation in determination of customs values :** Meetings were held with stakeholders and importers including representatives of trade bodies to discuss the current international values of Stationery Items.
4. **Customs values for Stationery Items - Stationery items hereinafter specified** shall be assessed to duty / taxes at the following customs values :-



S. No.	Description of goods	PCT	Proposed PCT for WBOC	Origin	Customs Value (C&F) US\$
(1)	(2)	(3)	(4)	(5)	(6)
1.	Ink for Fiber Tip Pens & Fine Liner Pens water base)	3215.9010	3215.9010.1000	China	2.10/Kg
			3215.9010.1100	Other Origins	2.40/Kg
2.	Ink for Markers & Ball Pens	3215.9010	3215.9010.1200	China	4.00/Kg
			3215.9010.1300	Germany, Japan, U.K. U.S.A.	5.90/Kg
			3215.9010.1200	Other Origin	5.00/Kg
3.	Glue Stick (all sizes) weight including plastic casing and cap	3506.1000	3506.1000.1000	China	3.80/Kg
			3506.1000.1100	Germany, Japan, U.K. U.S.A.	4.84/Kg
			3506.1000.1200	Other Origins	4.31/Kg
4.	White Correction Fluid	3824.9050	3824.9050.1000	China	3.16/Kg
5.	Normal Sharpener	8214.2000	8214.2000.1010	China	6.92/Kg
6.	Fancy Sharpener	8214.2000	8214.2000.1000	China	14.71/Kg
7.	Staple Pins All Size	8305.2000	8305.2000.1000	China	1.73/Kg
			8305.2000.1100	Germany Japan, U.K. U.S.A.	2.31/Kg
			8305.2000.1200	Other Origins	2.42 /Kg
8.	Geometry Box Plastic	9017.2000	9017.2000.1000	China	0.95/Pc
9.	Geometry Box in Metal/Tin of 130 grams or below	9017.2000	9017.2000.1100	China	0.46/Pc
10.	Scale 6 Inch Plastic	9017.8090	9017.8090.1000	China	0.08/Pc
11.	Scale 12 Inch Plastic	9017.8090	9017.8090.1100	China	0.15/Pc
12.		9608.1000	9608.1000.1000	China	0.06/Pc
			9608.1000.1100	Germany Japan, U.K. U.S.A.	0.08/Pc
	Ball Point Pens excluding Gel Pen and Roller Pen		9608.1000.1200	Other Origins	0.07/Pc



13.	Gel Pens	9608.2000	9608.2000.1000	China	0.13/Pc
			9608.2000.1100	Germany, Japan, U.K. U.S.A.	0.20/Pc
			9608.2000.1200	Other Origins	0.16/Pc
14.	Fine Liner Pens	9608.2000	9608.2000.1600	China	0.12/Pc
			9608.2000.1700	Germany, Japan, U.K. U.S.A.	0.20/Pc
			9608.2000.2000	Other Origins	0.16/Pc
15.	Markers all sorts including Permanent Markers, White Board Markers, Text Markers/ Highlighters	9608.2000	9608.2000.2200	China	0.16/Pc
			9608.2000.2300	Germany, Japan, U.K. U.S.A.	0.29/Pc
			9608.2000.2600	Other Origins	0.20/Pc
16.	Fountain Pen with Plastic cap	9608.2000	9608.2000.2800	China	0.15/Pc
			9608.2000.2900	Germany, Japan, U.K. U.S.A.	0.30/Pc
			9608.2000.3200	Other Origins	0.19/Pc
17.	Fountain Pen with Metal cap	9608.3000	9608.3000.1000	China	0.18/Pc
			9608.3000.1100	Germany, Japan, U.K. U.S.A.	0.33/Pc
			9608.3000.1200	Other Origins	0.21/Pc
18.	Roller Pens	9608.2000	9608.2000.1000	China	0.16/Pc
			9608.2000.1100	Germany, Japan, U.K. U.S.A.	0.24/Pc
			9608.2000.1200	Other Origins	0.20/Pc
19.	Fiber Tip Coloring Pen with water base ink for student use excluding Fine Liner Pen, Permanent Markers, White Board Markers, Highlighters & Gel Pen etc	9608.2000	9608.2000.1600	China	0.05/Pc
			9608.2000.1700	Germany, Japan, U.K. U.S.A.	0.07Pc
			9608.2000.2100	Other Origins	0.06/Pc



20.	Pen with Tips on Both Sides	9608.2000	9608.2000.2000	China	0.09/Pc
			9608.2000.2300	Germany, Japan, U.K. U.S.A.	0.15/Pc
			9608.2000.2600	Other Origins	0.13/Pc
21.	Paint & Drawing Marker	9608.2000	9608.2000.2800	China	0.29/Pc
			9608.2000.2900	Germany, Japan, U.K. U.S.A.	0.53/Pc
			9608.2000.3200	Other origins	0.34/Pc
22.	Correction Pen	9608.3900	9608.3900.1000	China	0.09Pc
23.	Nibs for Fountain Pen	9608.9100	9608.9100.1000	All Origins	0.03/Pc
24.	Clip for Fountain Pen	9608.9910	9608.9910.1000	All Origins	7.71/Kg
25.	Ball Pen Tips	9608.9920	9608.9920.1000	China	26.15/Kg
			9608.9920.1100	Germany Japan U.K. U.S.A.	31.66/Kg
			9608.9920.1400	Other Origins	27.53/Kg
26.	Cap for Fountain Pen (Plastic)	9608.9910	9608.9910.1000	All Origins	3.44/Kg
27.	Cap for Fountain Pen (Metal)	9608.9910	9608.9910.1100	All Origins	8.26/Kg
28.	Black Lead Pencil without Rubber Tip	9609.1000	9609.1000.1000	China	4.13/Kg
			9609.1000.1100	Germany, Japan, U.K. U.S.A.	8.36/Kg
			9609.1000.1400	Other Origins	4.95/Kg
29.	Black Lead Pencil with Rubber Tip	9609.1000	9609.1000.1600	China	4.20/Kg
			9609.1000.1700	Germany, Japan, U.K. U.S.A.	9.19/Kg
			9609.1000.2000	Other Origins	5.04/Kg
30.	Color Pencils Half size	9609.1000	9609.1000.2200	China	5.51/Kg
			9609.1000.2300	Other Origins	6.61/Kg
31.	Color Pencils Full Size	9609.1000	9609.1000.2400	China	5.71/Kg
			9609.1000.2500	Other Origins	6.86/Kg
32.	Raw Pencil HB	9609.1000	9609.1000.2600	All Origins	3.85/Kg

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33.	Raw Pencil Color	9609.1000	9609.1000.2700	All Origins	3.96/Kg
34.	Sandwich Slate	9609.9000	9609.1000.1000	All Origins	2.01/Kg

5. In cases where declared values are higher than the Customs value 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 differential between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of 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 of the Customs Act, 1969.
7. **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, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. **This Ruling supersedes Valuation Ruling No.339/2011, dated 15-06-2011.**
9. The Collectors of Customs may kindly ensure that the value given in the Ruling is applied by the concerned staff without fail.

(Suraiya Ahmed Butt)
Director

Copy to:

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting Valuation Ruling No.339/2011, dated 15-06-2011 on the date of issue of this Ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.

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DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

No.Misc/06/2009-VIIB/3017

Dated: 01-11-2013

The Collectors of Customs, Model Customs Collectorate (Appraisement (East/West)/Port Qasim/ Preventive), Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad/ Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan

CORRIGENDUM

The following amendment is made in Valuation Ruling No.585/2013 dated 30-09-2013, under Section 25A of the Customs Act, 1969 and shall be applied prospectively:-

"In the Table;

- (i) In S. No.23 the customs value is substituted as 0.023/pc
(ii) In S. No.24, the origins and values are substituted as follows:
All origins excluding China 7.71/Kg
China 5.50/Kg."

Suraiya Ahmed Butt
Director

Copy for information to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director WeBOC, 11th Floor, Custom House, Karachi.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.