



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 Stationery Items Under Section 25-A of the Customs**

**Act, 1969**

(VALUATION RULING NO. 961 / 2016)

No. Misc/06/2009-VIII(B)/IX

Dated: November 11, 2016

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

2. **Background of the valuation issue:** Customs values of Stationery Items were earlier determined through Valuation Ruling No.868/2016, dated 09-06-2016. Meanwhile, representations have been received from importers and the representative association of the importers with request that the Valuation Ruling is over 90 days old that it was issued without considering the prevailing prices in the international market. They have requested that the Valuation Ruling may be revised in the light of prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs values of Stationery Items.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 27-09-2016. The Association and importers were also requested to furnish the following documents before or during the stakeholders meeting:-

- Invoices of imports during last three months showing factual value.
- Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- 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. A number of stakeholders attended the meeting. The local manufactures, Pakistan Stationers Association, Karachi and representative of different importers participated. The local manufactures stated that generally the values correctly reflect the international prices of the stationary items but also expressed that certain items have been determined on higher side. On the other hand, importers agitated that the current determined values are much higher than the actual international prices and asserted that values determined on the basis of feedback from the local manufacturers would not reflect true picture and stated that costs of raw materials and conversion costs in Pakistan are much higher than the other countries, especially China and requested to provide level playing field. They also requested that while conducting market





surveys, prices of stationary items may be obtained from the whole sale market. No documents or evidences as requisitioned were submitted during or even after the stakeholder meeting. The importers were specifically asked to submit their sales tax invoices of past few months but they abstained from submitting any such document. However, some importers submitted a few import invoices. Moreover, the Association submitted the proposed customs values without supporting any corroboratory evidence/document through Karachi Chamber of Commerce & Industry, Karachi vide letter No.C&V/CORG/2016/4926, dated 04-10-2016.

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 Stationery Items. 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. Thereafter, market enquiry as envisaged under Section 25 (7) of the Customs Act, 1969, was conducted; therefore different markets were surveyed for this purpose. Online prices were also obtained to corroborate the findings of the market surveys. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of different types of Stationery Items have been determined under Section 25 (9) of the Customs Act, 1969.

6. **Customs values for different types of Stationery Items:** Different types of Stationery Items, *hereinafter* specified, shall be assessed to duty/taxes at the Customs Values mentioned against them as per Annexure-A (Page:01 to 06).

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.868/2016, dated 09-06-2016.***

  
(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 (Appraisement), 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. 868/2016, dated 09-06-2016.***
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement (East/West), Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading FBR website and deleting ***Valuation Ruling No.868/2016, dated 09-06-2016.***
22. Guard File.





GOVERNMENT OF PAKISTAN  
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ANNEX - A: Page: 01 to 06 (Stationery Items)

Valuation Ruling No: /2016 Dated 11-11-2016

S.No.	Description of goods	PCT	Proposed PCT for WeBoc	Origin	U.O.M	C & F Customs Values in US\$
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Ink for Fiber Tip Pens and fine liner pens (water base)	3215.9010	3215.9010.1000 3215.9010.1100	China Other Origins	Kg	3.00 3.75
2	Ink for Markers & Ball Pens.	3215.9010	3215.9010.1200 3215.9010.1300 3215.9010.1400	China Europe/ Japan/USA/Canada Other Origins	Kg	5.15 5.50 5.30
3	Glue stick (all sizes) weight including plastic casing and cap	3506.1000	3506.1000.1000 3506.1000.1100 3506.1000.1200	China Europe/ Japan/USA/Canada Other Origins	Kg	5.00 6.50 5.75
4	Glue in Pen Form	3506.1000	3506.1000.1500 3506.1000.1200	China Europe/ Japan/USA/Canada	Kg	4.20 5.10
5	White Correction Fluid - Assorted packing (except in Pen form)	3824.9050	3824.9050.1000	Other Origins	Kg	4.65
6	White Correction Fluid - Pen	3824.9050	3824.9050.1100 3824.9050.1200	China Other Origins	Kg	4.25 5.10 7.00
7	Pencil Box made of Plastic	3926.1000	3926.1000.1000 3926.1000.1100	China Other Origins	Kg	2.00 2.40
8	Pencil Box made of Plastic "Car/Toy Shape"	3926.1000	3926.1000.1200 3926.1000.1300	China Other Origins	Kg	2.80 2.85

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S.No.	Description of goods	PCT	Proposed PCT for WeBoc	Origin	U.O.M	C & F Customs Values in US\$
(1)	(2)	(3)	(4)	(5)	(6)	(7)
9	Rubber Eraser	4016.9210 4016.9290	4016.9210.1000 4016.9290.1000	All origins	Kg	1.50
10	Rubber Eraser-Simple/Plain (Middle Level brands like Shari, Orbit etc.)	4016.9210 4016.9290	4016.9210.1100 4016.9290.1100	All origins	Kg	1.75
11	Rubber Eraser-Fancy (Assorted Shapes, toys, Cartoons etc.)	4016.9210 4016.9290	4016.9210.1200 4016.9290.1200	All origins	Kg	3.45
12	Rubber Eraser- (High end brands like Pelik, Milan and Faber Castell, Staedtler etc.)	4016.9210 4016.9290	4016.9210.1300 4016.9290.1300	All origins	Kg	4.25
13	Sticky Notes	4820.9000	4820.9000.1000 4820.9000.1100	China Other Origins	Kg	5.20 7.00
14	Common/Office Pins	7317.0030 7317.0090	7317.0030.1000 7317.0090.1000	China	Kg	1.62
15	Pencil Box made of Metal/Tin	7317.0030 7317.0090	7317.0030.1100 7317.0090.1100	Other Origins	Kg	2.30
16	Pencil Box made of Metal/Tin "Car Shape"	7326.9090	7326.9090.1000 7326.9090.1100 7326.9090.1200 7327.9090	China Other Origins China Other Origins	Kg	2.10 2.55 2.75 3.30
17	Hole Punch-Single	8207.3000	8207.3000.100 8207.3000.1100	China/India Other Origins	Pc	0.28 0.40
18	Hole Punch-Double	8207.3000	8207.3000.1200 8207.3000.1300	China/India Other Origins	Pc	0.47 0.58
19	Hole Punch-Heavy Duty (HD)	8207.3000	8207.3000.1400 8207.3000.1500	China/India Other Origins	Pc	3.90 5.80
20	Binder Clip/File Clip/Clamps	8305.9000	8305.9000.1000	China	Kg	2.15

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S.No.	Description of goods	PCT	Proposed PCT for WeBoc	Origin	U.O.M	C & F Customs Values in US\$
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			8305.9000.1100	Other Origins	Kg	2.62
21	Normal Sharpener	8214.1000 8214.2000	8214.1000.1000 8214.2000.1000	China	Kg	8.00
22	Fancy Sharpener	8214.1000 8214.2000	8214.1000.1100 8214.2000.1100	China	Kg	16.00
23	Staple Pins (All Sizes)	8305.2000	8305.2000.1000 8305.2000.1100	China Europe/ Japan/USA/Canada	Kg Kg	1.70 2.85
24	Geometry Box Plastic	9017.2000	8305.2000.1200 9017.2000.1000 9017.2000.1100	Other Origins China Other Origins	Kg Pc Pc	2.40 1.10 1.25
25	Geometry Box Plastic "Car/Toy Shape"	9017.2000	9017.2000.1200 9017.2000.1300	China Other Origins	Pc Pc	1.40 1.60
26	Geometry Box Metal/Tin	9017.2000	9017.2000.1400 9017.2000.1500	China Other Origins	Pc Pc	1.20 1.35
27	Geometry Box Metal/Tin "Car/Toy Shape"	9017.2000	9017.2000.1600 9017.2000.1700	China Other Origins	Pc Pc	1.50 1.70
28	Compass	9017.2000	9017.2000.1800 9017.2000.1900	China Other Origins	Pc Pc	0.16 0.25
29	Divider	9017.2000	9017.2000.2000 9018.2000.2100	China Other Origins	Pc Pc	0.15 0.23
30	Protactor/Setsquares	9017.2000	9017.2000.2200 9017.2000.2300	China Other Origins	Pc Pc	0.05 0.08
31	Scale 6 Inch Plastic	9017.8090	9017.8090.1000	China	Pc	0.10
32	Scale 12 Inch Plastic	9017.8090	9017.8090.1100	China	Pc	0.19
33	Scale 6 Inch (Steel)	9017.8090	9017.8090.1200	China	Pc	0.16
34	Scale 12 Inch Steel	9017.8090	9017.8090.1300	China	Pc	0.30
35	Ball Point Pens (Excluding Gel Pen and Roller Pen)	9608.1000	9608.1000.1000 9608.1000.1100 9608.1000.1200	China Europe/ Japan/USA/Canada Other Origins	Pc Pc Pc	0.11 0.14 0.12

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S.No.	Description of goods	PCT	Proposed PCT for WeBoc	Origin	U.O.M	C & F Customs Values in US\$
(1)	(2)	(3)	(4)	(5)	(6)	(7)
36	Markers all types ( Except paint and drawing markers)	9608.2000	9608.2000.1300 9608.2000.1400 9608.2000.1500	China Europe/ Japan/USA/Canada Other Origins	Pc pc Pc	0.19 0.36 0.28
37	Paint & Drawing Marker	9608.2000	9608.2000.1600 9608.2000.1700 9608.2000.1800	China Europe/ Japan/USA/Canada Other Origins	Pc Pc Pc	0.34 0.65 0.50
38	Highlighters	9608.2000	9608.2000.1900 9608.2000.2000 9608.2000.2100	China Europe/ Japan/USA/Canada Other Origins	Pc Pc Pc	0.19 0.30 0.25
39	Fine Liner Pens (Low end/unknown brands)	9608.2000	9608.2000.2200 9608.2000.2300 9608.2000.2400	China Europe/ Japan/USA/Canada Other Origins	Pc Pc Pc	0.20 0.31 0.22
40	Fountain Pen with Plastic cap (Low end/unknown brands)	9608.2000	9608.2000.2500 9608.2000.2600 9608.2000.2700	China Europe/ Japan/USA/Canada Other Origins	Pc Pc Pc	0.22 0.54 0.34
41	Roller Pen (Low end/unknown brands)	9608.2000	9608.2000.2800 9608.2000.2900 9608.2000.3000	China Europe/ Japan/USA/Canada Other Origins	Pc Pc Pc	0.30 0.45 0.38
42	Gel Pen (Low end/unknown brands)	9608.2000	9608.2000.3100 9608.2000.3200 9608.2000.3300	China Europe/ Japan/USA/Canada Other Origins	Pc Pc Pc	0.19 0.30 0.25
43	Fiber Tip Coloring Pen with water base ink for student use excluding Fine Liner Pen, Permanent Markers, White Board Markers, Highlighters & Gel Pen etc. (Low end/unknown brands)	9608.2000	9608.2000.3400 9608.2000.3500 9608.2000.3600	China Europe/ Japan/USA/Canada Other Origins	Pc Pc Pc	0.10 0.15 0.12

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S.No.	Description of goods	PCT	Proposed PCT for WeBoc	Origin	U.O.M	C & F Customs Values in US\$
(1)	(2)	(3)	(4)	(5)	(6)	(7)
44	Pen with Tips on Both Sides (Low end/unknown brands)	9608.2000	9608.2000.37000 9608.2000.3800	China Europe/ Japan/USA/Canada	Pc	0.20 0.34
45	Fountain Pen with Metal cap (Low end/unknown brands)	9608.3000	9608.2000.3900 9608.3000.1000 9608.3000.1100	Other Origins China Europe/ Japan/USA/Canada	Pc	0.29 0.27 0.60
46	Nibs for Fountain Pen	9608.9100	9608.3000.1200 9608.9100.1000 9608.9100.1100	Other Origins China Other Origins	Pc	0.40 0.025 0.03
47	Clip for Fountain Pen (Without Plating)	9608.9100	9608.9100.1200 9608.9100.1300	China Other Origins	Kg	5.90 7.08
48	Cap for Fountain Pen (Plastic)	9608.9910	9608.9910.1000	All origins	Kg	4.00
49	Cap for Fountain Pen (Metal)	9608.9910	9608.9910.1100	All origins	Kg	10.00
50	Ball Pen Tips	9608.9920	9608.9920.1000 9608.9920.1100 9608.9920.1200	China Europe/ Japan/USA/Canada Other Origins	Kg	25.00 36.00 34.00
51	Ink for Cartridge Fountain Pen	9608.9990	9608.9990.1000 9608.9990.1100	China Other Origins	Kg	4.10 4.75
52	Color Pencils (Half/Full sizes)	9609.1000	9609.1000.1000 9609.1000.1100	China Other Origins	Kg	6.00 8.80
53	Black Lead pencils (with or without Rubber Tip)	9609.1000	9609.1000.1200 9609.1000.1300 9609.1000.1400	China Europe/ Japan/USA/Canada Other Origins	Kg	5.30 10.10 8.00

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S.No.	Description of goods	PCT	Proposed PCT for WeBoc	Origin	U.O.M	C & F Customs Values in US\$
(1)	(2)	(3)	(4)	(5)	(6)	(7)
54	Crayons	9609.1000	9609.1000.1500 9609.1000.1600	China Other Origins	Kg	4.50 5.40
55	Oil Pastels	9609.1000	9609.1000.1700 9609.1000.1800	China Other Origins	Kg	4.00 4.80
56	Raw Pencil (Black Lead) without polished/paint	9609.1000	9609.1000.1900	All origins	Kg	5.00
57	Sandwich Slate	9609.9000	9609.9000.1000	All origins	Kg	3.50

(Iqbal Hussain Kalyan)  
Valuation Officer

(Muhammad Aslam)  
Principal Appraiser

(Ch. Rizwan Bashir Kalair)  
Deputy Director

(Muhammad Iqbal Muneeb)  
Additional Director

(Dr. Wasif Ali Memon)  
Director

