



Government of Pakistan  
Directorate General of Customs Valuation  
Custom House, Karachi  
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The Collectors of Customs, Model Customs Collectories, 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 Toys Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO.991/ 2016)

No. Reg. Misc/01/20079-VIII(B)/IX 11/01/10

Dated: December 14, 2016.

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

2. **Background of the valuation issue:** Customs values of Children Toys were earlier determined vide Valuation Ruling No.871/2016, dated 20-06-2016. Review 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 to issue Valuation Rulings for Toys and Games separately. Therefore, this Directorate General initiated an exercise for determination of customs values of Toys and 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:-

- 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. However the requisite documents were not submitted by 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 values of Children Toys. 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 Toys:** Children Toys, 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 (Appraisalment), 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

Annex-A

(Toys)

Annex-A to Valuation Ruling No: 991 /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 Toys         | Simple / Basic | Non Mechanical / Non Electrical             | 9503.0010 | 9503.0010.1010         | China                     | 1.75                              |
|        |                      |                |   | 9503.0090 | 9503.0090.1010         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1020         |                           | 2.25                              |
|        |                      |                | Mechanical Toys (Friction or Spring action) | 9503.0090 | 9503.0090.1020         | Europe/ Canada/Japan/ USA |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1030         | Other Origins             | 2.05                              |
|        |                      |                |   | 9503.0090 | 9503.0090.1030         |                           |                                   |
|        |                      |                | Battery Operated                            | 9503.0010 | 9503.0010.1040         | China                     | 2.16                              |
|        |                      |                |   | 9503.0090 | 9503.0090.1040         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1050         | Europe/ Canada/Japan/ USA | 2.6                               |
|        |                      |                | Electrical Plastic Toys                     | 9503.0090 | 9503.0090.1050         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1060         | Other Origins             | 2.35                              |
|        |                      |                |   | 9503.0090 | 9503.0090.1060         |                           |                                   |
|        |                      |                | Battery Operated                            | 9503.0010 | 9503.0010.1070         | China                     | 2.65                              |
|        |                      |                |   | 9503.0090 | 9503.0090.1070         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1080         | Europe/ Canada/Japan/ USA | 3.4                               |
|        |                      |                | Electrical Plastic Toys                     | 9503.0090 | 9503.0090.1080         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1090         | Other Origins             | 3.1                               |
|        |                      |                |   | 9503.0090 | 9503.0090.1090         |                           |                                   |
|        |                      |                | Electrical Plastic Toys                     | 9503.0010 | 9503.0010.1110         | China                     | 2.78                              |
|        |                      |                |   | 9503.0090 | 9503.0090.1110         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1120         | Europe/ Canada/Japan/ USA | 3.35                              |
|        |                      |                | Lego  | 9503.0090 | 9503.0090.1120         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1130         | Other Origins             | 3.05                              |
|        |                      |                |   | 9503.0090 | 9503.0090.1130         |                           |                                   |
| 2      |                      | Lego           | Non Mechanical / Non Electrical             | 9503.0010 | 9503.0010.1140         | China                     | 2.05                              |
|        |                      |                |   | 9503.0090 | 9503.0090.1140         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1150         | Europe/ Canada/Japan/ USA | 2.4                               |
| 3      |                      | Guns           | Mechanical                                  | 9503.0090 | 9503.0090.1150         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1160         | Other Origins             | 2.25                              |
|        |                      |                |   | 9503.0090 | 9503.0090.1160         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1170         | China                     | 2.3                               |
|        |                      |                |   | 9503.0090 | 9503.0090.1170         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1180         | Europe/ Canada/Japan/ USA | 2.9                               |
|        |                      |                |   | 9503.0090 | 9503.0090.1080         |                           |                                   |
|        |                      |                |   | 9503.0010 | 9503.0010.1190         | Other Origins             | 2.75                              |
|        |                      |                |   | 9503.0090 | 9503.0090.1190         |                           |                                   |

Handwritten signatures and a circular stamp of the Directorate General of Customs Valuation, Karachi.

Annex-A to Valuation Ruling No: 991 /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)                               |
| 4      |                      | Dolls        | Barbie (Battery Operated)          | 9503.0010 | 9503.0010.1210         | China                           | 22                                |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1210         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1220         | Europe/<br>Canada/Japan/<br>USA | 40                                |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1220         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1230         | Other Origins                   | 32                                |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1230         |                                 |                                   |
|        |                      |              | Barbie (Non-Battery Operated)      | 9503.0010 | 9503.0010.1240         | China                           | 8                                 |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1240         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1250         | Europe/<br>Canada/Japan/<br>USA | 14                                |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1250         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1260         | Other Origins                   | 10                                |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1260         |                                 |                                   |
|        |                      |              | Other Dolls (Battery Operated)     | 9503.0010 | 9503.0010.1270         | China                           | 4.5                               |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1270         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1280         | Europe/<br>Canada/Japan/<br>USA | 5.3                               |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1280         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1290         | Other Origins                   | 4.95                              |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1290         |                                 |                                   |
|        |                      |              | Other Dolls (Non-Battery Operated) | 9503.0010 | 9503.0010.1310         | China                           | 2.9                               |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1310         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1320         | Europe/<br>Canada/Japan/<br>USA | 4.1                               |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1320         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1330         | Other Origins                   | 3.3                               |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1330         |                                 |                                   |
| 5      |                      | Ride On Toys | Simple Pedal Type                  | 9503.0010 | 9503.0010.1340         | China                           | 2.15                              |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1340         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1350         | Europe/<br>Canada/Japan/<br>USA | 2.6                               |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1350         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1360         | Other Origins                   | 2.45                              |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1360         |                                 |                                   |
|        |                      |              | Swing type                         | 9503.0010 | 9503.0010.1370         | China                           | 9                                 |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1370         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1380         | Europe/<br>Canada/Japan/<br>USA | 13                                |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1380         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1390         | Other Origins                   | 12                                |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1390         |                                 |                                   |
|        |                      |              | Tricycles                          | 9503.0010 | 9503.0010.1410         | China                           | 2.25                              |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1410         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1420         | Europe/<br>Canada/Japan/<br>USA | 3.3                               |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1420         |                                 |                                   |
|        |                      |              |                                    | 9503.0010 | 9503.0010.1430         | Other Origins                   | 2.75                              |
|        |                      |              |                                    | 9503.0090 | 9503.0090.1430         |                                 |                                   |

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## Annex-A to Valuation Ruling No: 991 /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)                               |
|        |                      |                    | Battery Operated Scooters               | 9503.0010 | 9503.0010.1440         | China                           | 4.1                               |
|        |                      |                    |   | 9503.0090 | 9503.0090.1440         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1450         | Europe/<br>Canada/Japan/<br>USA | 6.3                               |
|        |                      |                    |   | 9503.0090 | 9503.0090.1450         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1460         | Other Origins                   | 5.1                               |
|        |                      |                    |   | 9503.0090 | 9503.0090.1460         |                                 |                                   |
|        |                      |                    | Battery Operated Hover Boards           | 9503.0010 | 9503.0010.1470         | China                           | 9.5                               |
|        |                      |                    |   | 9503.0090 | 9503.0090.1470         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1480         | Europe/<br>Canada/Japan/<br>USA | 18                                |
|        |                      |                    |   | 9503.0090 | 9503.0090.1480         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1490         | Other Origins                   | 13                                |
|        |                      |                    |   | 9503.0090 | 9503.0090.1490         |                                 |                                   |
|        |                      |                    | Battery Operated Cars                   | 9503.0010 | 9503.0010.1510         | China                           | 4                                 |
|        |                      |                    |   | 9503.0090 | 9503.0090.1510         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1520         | Europe/<br>Canada/Japan/<br>USA | 6                                 |
|        |                      |                    |   | 9503.0090 | 9503.0090.1520         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1530         | Other Origins                   | 5                                 |
|        |                      |                    |   | 9503.0090 | 9503.0090.1530         |                                 |                                   |
|        |                      |                    | Battery Operated Sports Cars/Heavy Bike | 9503.0010 | 9503.0010.1540         | China                           | 10                                |
|        |                      |                    |   | 9503.0090 | 9503.0090.1540         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1550         | Europe/<br>Canada/Japan/<br>USA | 16                                |
|        |                      |                    |   | 9503.0090 | 9503.0090.1550         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1560         | Other Origins                   | 12                                |
|        |                      |                    |   | 9503.0090 | 9503.0090.1560         |                                 |                                   |
|        |                      |                    | Bumper Cars                             | 9503.0010 | 9503.0010.1570         | China                           | 10                                |
|        |                      |                    |   | 9503.0090 | 9503.0090.1570         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1580         | Europe/<br>Canada/Japan/<br>USA | 16                                |
|        |                      |                    |   | 9503.0090 | 9503.0090.1580         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1590         | Other Origins                   | 12                                |
|        |                      |                    |   | 9503.0090 | 9503.0090.1590         |                                 |                                   |
|        |                      |                    | Other Battery Operated Vehicles         | 9503.0010 | 9503.0010.1610         | China                           | 4.5                               |
|        |                      |                    |   | 9503.0090 | 9503.0090.1610         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1620         | Europe/<br>Canada/Japan/<br>USA | 6                                 |
|        |                      |                    |   | 9503.0090 | 9503.0090.1620         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1630         | Other Origins                   | 5                                 |
|        |                      |                    |   | 9503.0090 | 9503.0090.1630         |                                 |                                   |
| 6      |                      | Other Plastic Toys | Battery Operated / Electric             | 9503.0010 | 9503.0010.1640         | China                           | 3.6                               |
|        |                      |                    |   | 9503.0090 | 9503.0090.1640         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1650         | Europe/<br>Canada/Japan/<br>USA | 5.1                               |
|        |                      |                    |   | 9503.0090 | 9503.0090.1650         |                                 |                                   |
|        |                      |                    |   | 9503.0010 | 9503.0010.1660         | Other Origins                   | 4.1                               |
|        |                      |                    |   | 9503.0090 | 9503.0090.1660         |                                 |                                   |



**Annex-A to Valuation Ruling No: 991 /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)                               |
|        |                       |                           | Without Battery                            | 9503.0010 | 9503.0010.1670         | China                           | 2.9                               |
|        |                       |                           |  | 9503.0090 | 9503.0090.1670         |                                 |                                   |
|        |                       |                           |  | 9503.0010 | 9503.0010.1680         | Europe/<br>Canada/Japan/<br>USA | 3.8                               |
|        |                       |                           |  | 9503.0010 | 9503.0010.1690         | Other Origins                   | 3.5                               |
|        |                       |                           |  | 9503.0090 | 9503.0090.1690         |                                 |                                   |
|        |                       |                           |  |           |                        |                                 |                                   |
| 7      | Plush & Stuffed Toys  | IC Sound                  | Battery Operated                           | 9503.0010 | 9503.0010.1710         | China                           | 3.5                               |
|        |                       |                           |  | 9503.0090 | 9503.0090.1710         |                                 |                                   |
|        |                       |                           |  | 9503.0010 | 9503.0010.1720         | Europe/<br>Canada/Japan/<br>USA | 4.2                               |
|        |                       |                           |  | 9503.0090 | 9503.0090.1720         | Other Origins                   | 3.9                               |
|        |                       |                           |  | 9503.0010 | 9503.0010.1730         |                                 |                                   |
|        |                       |                           |  | 9503.0090 | 9503.0090.1730         |                                 |                                   |
|        |                       | Simple                    | Manual                                     | 9503.0010 | 9503.0010.1740         | China                           | 2.6                               |
|        |                       |                           |  | 9503.0090 | 9503.0090.1740         |                                 |                                   |
|        |                       |                           |  | 9503.0010 | 9503.0010.1750         | Europe/<br>Canada/Japan/<br>USA | 3.25                              |
| 8      | Wooden Toys           | All Toys                  | Mechanical /<br>Plans / Simple /<br>Blocks | 9503.0010 | 9503.0010.1770         | China                           | 2.05                              |
|        |                       |                           |  | 9503.0090 | 9503.0090.1770         |                                 |                                   |
|        |                       |                           |  | 9503.0010 | 9503.0010.1780         | Europe/<br>Canada/Japan/<br>USA | 2.55                              |
|        |                       |                           |  | 9503.0090 | 9503.0090.1780         | Other Origins                   | 2.5                               |
|        |                       |                           |  | 9503.0010 | 9503.0010.1790         |                                 |                                   |
|        |                       |                           |  | 9503.0090 | 9503.0090.1790         |                                 |                                   |
| 9      | Die-Cast / Metal Toys | All Toys by specification | Friction                                   | 9503.0010 | 9503.0010.1810         | China                           | 1.75                              |
|        |                       |                           |  | 9503.0090 | 9503.0090.1810         |                                 |                                   |
|        |                       |                           |  | 9503.0010 | 9503.0010.1820         | Europe/<br>Canada/Japan/<br>USA | 2.1                               |
|        |                       |                           |  | 9503.0090 | 9503.0090.1820         | Other Origins                   | 1.95                              |
|        |                       |                           |  | 9503.0010 | 9503.0010.1830         |                                 |                                   |
|        |                       |                           |  | 9503.0090 | 9503.0090.1830         |                                 |                                   |
|        |                       |                           | Electrical/ Battery Operated               | 9503.0010 | 9503.0010.1840         | China                           | 2.1                               |
|        |                       |                           |  | 9503.0090 | 9503.0090.1840         |                                 |                                   |
|        |                       |                           |  | 9503.0010 | 9503.0010.1850         | Europe/<br>Canada/Japan/<br>USA | 2.4                               |
|        |                       |                           |  | 9503.0090 | 9503.0090.1850         | Other Origins                   | 2.3                               |
|        |                       |                           |  | 9503.0010 | 9503.0010.1860         |                                 |                                   |
|        |                       |                           |  | 9503.0090 | 9503.0090.1860         |                                 |                                   |
|        |                       |                           | Vending Machine<br>Toy Prize Gift          | 9503.0010 | 9503.0010.1870         | China                           | 6                                 |
|        |                       |                           |  | 9503.0090 | 9503.0090.1870         |                                 |                                   |
|        |                       |                           |  | 9503.0010 | 9503.0010.1880         | Europe/<br>Canada/Japan/<br>USA | 10                                |
|        |                       |                           |  | 9503.0090 | 9503.0090.1880         | Other Origins                   | 9                                 |
|        |                       |                           |  | 9503.0010 | 9503.0010.1910         |                                 |                                   |
|        |                       |                           |  | 9503.0090 | 9503.0090.1910         |                                 |                                   |





## Annex-A to Valuation Ruling No: 991 /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)                               |
|        |                         |                   | Pull Back Cars               | 9503.0010 | 9503.0010.1920         | China                           | 4                                 |
|        |                         |                   |                              | 9503.0090 | 9503.0090.1920         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.1930         |                                 |                                   |
|        |                         |                   | Electric Vehicles            | 9503.0010 | 9503.0010.1940         | Other Origins                   | 5                                 |
|        |                         |                   |                              | 9503.0090 | 9503.0090.1940         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.1950         | China                           | 4                                 |
|        |                         |                   | Other Metal Toys             | 9503.0010 | 9503.0010.1960         |                                 |                                   |
|        |                         |                   |                              | 9503.0090 | 9503.0090.1960         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.1970         |                                 |                                   |
| 10     | Ceramic /Porcelain Toys | All Toys          | Kiddy Toys                   | 9503.0010 | 9503.0010.2020         | China                           | 2.2                               |
|        |                         |                   |                              | 9503.0090 | 9503.0090.2020         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.2030         | Europe/<br>Canada/Japan/<br>USA | 2.4                               |
| 12     | Flying Toys             | Helicopter        | Electrical/ Battery Operated | 9503.0010 | 9503.0010.2040         | Other Origins                   | 2.3                               |
|        |                         |                   |                              | 9503.0090 | 9503.0090.2040         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.2180         | China                           | 10                                |
|        |                         | Planes/Aircrafts  | Electrical/ Battery Operated | 9503.0010 | 9503.0010.2190         | Europe/<br>Canada/Japan/<br>USA | 15                                |
|        |                         |                   |                              | 9503.0090 | 9503.0090.2190         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.2210         | Other Origins                   | 14                                |
|        |                         | Drones w/o Camera | Electrical/ Battery Operated | 9503.0010 | 9503.0010.2220         | China                           | 12                                |
|        |                         |                   |                              | 9503.0090 | 9503.0090.2220         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.2230         | Europe/<br>Canada/Japan/<br>USA | 16                                |
|        |                         |                   |                              | 9503.0090 | 9503.0090.2230         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.2240         | Other Origins                   | 13                                |
|        |                         |                   |                              | 9503.0090 | 9503.0090.2240         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.2250         | China                           | 14                                |
|        |                         |                   |                              | 9503.0090 | 9503.0090.2250         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.2260         | Europe/<br>Canada/Japan/<br>USA | 18                                |
|        |                         |                   |                              | 9503.0090 | 9503.0090.2260         |                                 |                                   |
|        |                         |                   |                              | 9503.0010 | 9503.0010.2270         | Other Origins                   | 16                                |
|        |                         |                   |                              | 9503.0090 | 9503.0090.2270         |                                 |                                   |

## Annex-A to Valuation Ruling No: 991 /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)                               |
|        |                      | Drones with Camera | Electrical/ Battery Operated | 9503.0010 | 9503.0010.2280         | China                     | 20                                |
|        |                      |                    |                              | 9503.0090 | 9503.0090.2280         |                           |                                   |
|        |                      |                    |                              | 9503.0010 | 9503.0010.2290         |                           |                                   |
|        |                      | UFOs               | Electrical/ Battery Operated | 9503.0090 | 9503.0090.2290         | Europe/ Canada/Japan/ USA | 30                                |
|        |                      |                    |                              | 9503.0010 | 9503.0010.2310         | Other Origins             | 26                                |
|        |                      |                    |                              | 9503.0090 | 9503.0090.2310         |                           |                                   |
|        |                      | Other Toys         | Electrical/ Battery Operated | 9503.0010 | 9503.0010.2320         | China                     | 20                                |
|        |                      |                    |                              | 9503.0090 | 9503.0090.2320         |                           |                                   |
|        |                      |                    |                              | 9503.0010 | 9503.0010.2340         |                           |                                   |
|        |                      | Other Toys         | Electrical/ Battery Operated | 9503.0090 | 9503.0090.2340         | Europe/ Canada/Japan/ USA | 30                                |
|        |                      |                    |                              | 9503.0010 | 9503.0010.2350         | Other Origins             | 25                                |
|        |                      |                    |                              | 9503.0090 | 9503.0090.2350         |                           |                                   |
|        |                      | Other Toys         | Electrical/ Battery Operated | 9503.0010 | 9503.0010.2360         | China                     | 20                                |
|        |                      |                    |                              | 9503.0090 | 9503.0090.2360         |                           |                                   |
|        |                      |                    |                              | 9503.0010 | 9503.0010.2370         |                           |                                   |
|        |                      | Other Toys         | Electrical/ Battery Operated | 9503.0090 | 9503.0090.2370         | Europe/ Canada/Japan/ USA | 30                                |
|        |                      |                    |                              | 9503.0010 | 9503.0010.2380         | Other Origins             | 25                                |
|        |                      |                    |                              | 9503.0090 | 9503.0090.2380         |                           |                                   |

(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

