



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI



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C. No. Misc/31/2007/VI/Dir-01

Dated: 29-04-2026

**VALUATION RULING NO. 2072 / 2026**

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.

Subject: **DETERMINATION OF CUSTOMS VALUE OF HAND TOOLS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling:	This Ruling supersedes earlier Valuation Ruling No. 1200/2017 dated 09.08.2017.
2.	Date of meeting with stakeholders:	The meeting with the relevant stakeholders was held on 26.03.2026.

**Background of the Issue:** Previously, the customs values of hand tools were determined under Valuation Ruling No. 1200/2017 dated 09.08.2017. However, the said valuation ruling is now more than nine years old, and international market prices of the subject goods have increased during this period. Moreover, a representation from M.A. Tools and Equipment House (Pvt.) Ltd. has been received in this office requesting revision of the customs values of hand tools, as international prices of hand tools have increased significantly over the past nine years. Therefore, a preliminary analysis of import data, including declared values, assessed values, and prevailing market prices, was conducted to re-determine the customs values of the subject goods under Section 25A of the Customs Act, 1969.

**2. Analysis to determine Customs Values:** Meeting for determination of customs values was held on the aforementioned date, which was attended by the relevant stakeholders. The viewpoints of the participants were heard in detail and the stakeholders were requested to submit documentary evidence to substantiate their contentions.

For determination of customs values of the subject goods, ninety (90) days' import data was retrieved and thoroughly scrutinized in light of the information received from stakeholders. Subsequently, market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was conducted and examined in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014.

**3. 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 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969.



Accordingly, identical and similar valuation methods as provided under Section 25(5) and 25(6) respectively were also considered. However, it was found that the same could not be relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Moreover, Declared Values (DV) of similar goods showed consistent variations. Hence, this method was also found inapplicable. Thereafter, market enquiry as envisaged under Sub section (7) of Section 25 of the Customs Act, 1969 was conducted and examined in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014. As a result, after adjusting the amounts of profits, the C & F value of subject goods were determined under Section 25(7) of the Customs Act 1969.

**4. Customs values of Hand Tools:** hereinafter specified, shall be assessed to duty / taxes at the Customs values as given in the table below:-

S.No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F)US\$/KG	
					Cat A	Cat B
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Spades and Shovels, Forks, Axes, Bill Hooks and similar hewing tools. Other Hand Tools of a kind used in Agriculture, Horticulture or Forestry	8201.1000 8201.4000 8201.9000	8201.1000.1000 8201.4000.1000 8201.9000.1000	China	2.30	2.05
			8201.1000.2000 8201.4000.2000 8201.9000.2000	Other Origins	3.10	2.55
2	Pliers	8203.2000	8203.2000.1000	China	3.50	2.40
			8203.2000.2000	Other Origins	4.70	3.00
3	Hand Operated Spanners	8204.1100 8204.1200 8204.2000	8204.1100.1000 8204.1200.1000 8204.2000.1000	China	3.10	2.20
			8204.1100.2000 8204.1200.2000 8204.2000.2000	Other Origins	4.10	2.75
4	Hand Operated Wrenches/Allen Keys/ Socket Sets	8204.1100 8204.1200 8204.2000	8204.1100.3000 8204.1200.3000 8204.2000.3000	China	3.30	2.42
			8204.1100.4000 8204.1200.4000 8204.2000.4000	Other Origins	4.40	3.0
5	Hammer with Iron/ Steel Mallet	8205.2000	8205.2000.1000	China	2.40	1.95
			8205.2000.2000	Other Origins	3.20	2.45
6	Hammer with Rubber Mallet	8205.2000	8205.2000.3000	China	3.00	2.60
			8205.2000.4000	Other Origins	4.00	3.25



7	Planes, Chisels, Gauges & Similar Tools for working Wood	8205.3000	8205.3000.1000	China	2.80	2.50
			8205.3000.2000	Other Origins	3.75	3.10
8	Screwdrivers	8205.4000	8205.4000.1000	China	4.00	2.60
			8205.4000.2000	Other Origins	5.40	3.25
9	All Types of Screw Driver Bits and Drill Bits	8205.3000 8205.4000	8205.3000.3000	China	2.75	2.25
			8205.4000.3000			
			8205.3000.4000 8205.4000.4000	Other Origins	3.70	2.8
10	Empty Tool Kit Box made of Plastic	3923.1000	3923.1000.1000	China	1.80	1.50
			3923.1000.2000	Other Origins	2.40	1.80
11	Household tools excluding Glaziers' Diamond	8205.5100	8205.5100.1000	China	4.00	2.60
			8205.5100.2000	Other Origins	5.40	3.25

**Category-A:** Ingco, Total, EMTOP, Jadever, Wadflow, Harden, Tolsen, KTC, Denfos, Tool Shop, UYUS Tools, WIKA, SMT, Deli Tools, Worksite, HANS, ELORA, King Tony, Pro's Kit, Force Tools, Licota, Genius, C- Mart and like brands.

**Category-B:** Other Low-end brands.

**Note:**

Following high-end brands like Apex Fastening Tools, Belzer, Campbell, Cleco, Crescent, Delta, Dotco, Erem, Gearwrench, HKP, Jacobs, Jobox, Lufkin, Nicholson, Recoules, Quakenbush, SATA, Weller, Wiss, Xcelite, Chicago Pneumatic, Edwards, Bad Dog Tools, BN Products, Core Bore, Core Cut, Tyrolit, Ridgid brand, Fein, FLEX, Gray Tools, Dynamic, Central Machinery, Chicago Tools, Pittsburgh Tools, US General, Cen Tech, Hilti, Lurem, Elektra Beckum, Husqvarna, Weed Eater, Poulan, McCulloch, Great Neck, OEM, Sheffield, Mayes, Goldblatt, Western Forge, Pratt-Read, SK Hand Tools, Knipex, Veritas, Lie-Nielsen, Mafell, Makita, Maktec, OLFA, WORX, Rockwell Tools, Bosch, Skil, Dremel, Rotozip, Black and Decker, DeWalt, Porter-Cable, Bostitch, Mac Tools, Proto, Blackhawk, Sidchrome, Stanley Hand Tools, Husky, Craftsman, Irwin, Lennox / American Saw and Manufacturing Company, Festool, Spear & Jackson and like brands shall be assessed by Clearance Collectorate under Section 25 of the Customs Act 1969 at Customs Values higher than that of Category-A Brands.

5. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

6. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

7. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

8. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.

  
(Azhar Husain Merchant)  
Director

**Copy for necessary action and implementation: -**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/, Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

**Copy for information: -**

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.