

C. No. Misc/01/2007-IX/ Dir-14.

Dated: 22-05-2026

VALUATION RULING NO. 2085 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUES OF TOYS AND TOY PARTS / ACCESSORIES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 1669/2022 dated 27.06.2022.
2.	Date of meetings with stakeholders	Meetings with the relevant stakeholders were called on 13.04.2026 and 07.05.2026.

Background of the Issue: The Customs values of subject goods were earlier determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1669/2022 dated 27.06.2022. The said Valuation Ruling has remained in field for considerable time and required review in view of prevailing international market prices, import trends, declared values, wide variation in categories / specifications of Toys and current market conditions. Toys are imported in multiple categories, qualities, types, specifications and functions. Due to the passage of time and changes in market dynamics, an exercise was initiated by this Directorate for fresh determination of Customs values of Toys and Toy Parts / Accessories under Section 25A of the Customs Act, 1969.

2. Analysis/Exercise done to determine Customs Values: Meetings for determination of Customs values of subject goods were scheduled on 13.04.2026 and 07.05.2026. The first meeting held on 13.04.2026 was attended by several stakeholders. The participants requested for another meeting and were also requested to submit relevant documents in support of their contentions and declared transactional values. The second meeting was held on 07.05.2026; however, none of the stakeholders attended the meeting. Multiple representations were received from stakeholders requesting adjournment / rescheduling of the meeting. However, no documents were received from the stakeholders in support of their declared transactional values. Keeping in view the lapse of time, pending valuation exercise and revenue implications involved, the matter was proceeded with on the basis of available record. For the purpose of valuation, available import data was retrieved and examined. The import data was scrutinized with reference to declared values, description of goods, categories, specifications, origin, quantity and other relevant factors. Market inquiries were also conducted to ascertain prevailing market prices of the subject goods. After considering the available import data, market inquiries, previous Valuation Ruling and other relevant information, the Customs values of Toys and Toy Parts / Accessories have been determined accordingly.

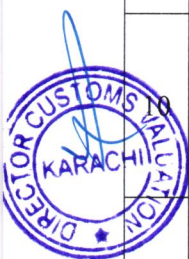
3. Method(s) adopted to determine Customs values: The valuation methods specified in Section 25 of the Customs Act, 1969 were duly considered in sequential order to arrive at

the Customs values of the subject goods. The transaction value method as provided under sub-section (1) of Section 25 of the Customs Act, 1969 was examined; however, the same could not be relied upon due to absence of complete and verifiable information as required under sub-section (2) of Section 25 of the Customs Act, 1969, and due to non-submission of supporting documents by the stakeholders to substantiate their declared invoice values. The methods based on identical and similar goods, as provided under sub-sections (5) and (6) of Section 25 of the Customs Act, 1969, were also examined for applicability. However, the same could not be solely relied upon due to variation in declared values and the presence of multiple categories, qualities, specifications, sizes, functions, descriptions and commercial levels of Toys. Market inquiries, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, were also conducted. However, the same could not be solely relied upon because various types and qualities of Toys carrying different weights were available in the market, whereas Toy Parts / Accessories were not readily available in the market for meaningful comparison. In line with the statutory sequential order of Section 25, the computed value method as provided under sub-section (8) of Section 25 of the Customs Act, 1969 was also examined; however, the same could not be applied due to non-availability of credible and verifiable information regarding cost of materials, conversion cost, manufacturing expenses, overheads and associated expenses in the country of export. Accordingly, the Customs values of the subject goods have been determined under sub-section (9) of Section 25 of the Customs Act, 1969, read with sub-section (7) thereof and Rule 121(2) of the Customs Rules, 2001, by applying reasonable flexibility to the deductive value method in conformity with the aims and provisions of Section 25 of the Customs Act, 1969.

4. Customs Values for Toys and Toy Parts / Accessories - hereinafter specified shall be assessed to duty / taxes at the following Customs Values:

Sr No	Description of Goods	Category	Specifications	PCT Code	Proposed PCT Code for WeBOC	Origin	Customs Values C&F (US\$/Kg)
1	Plastic Toys	Simple Basic	Non-Mechanical/ Non-Electrical	9503.0090	9503.0090.1000	China	3.37
					9503.0090.1100	Europe / Canada / Japan / USA	4.93
					9503.0090.1200	Other Origins	4.11
2		Mechanical Toys - Friction or Spring Action	9503.0090.1300		China	4.17	
			9503.0090.1400		Europe / Canada / Japan / USA	5.17	
			9503.0090.1500		Other Origins	4.75	
3		Battery Operated (electrical) Toys	9503.0090.1600		China	4.57	
			9503.0090.1700		Europe / Canada / Japan / USA	5.97	
			9503.0090.1800		Other Origins	5.66	
4		Lego	Non-Mechanical/ Non-Electrical		9503.0090.1900	China	3.43
	9503.0090.2000			Europe / Canada / Japan / USA	4.17		
	9503.0090.2100			Other Origins	3.70		

5		Guns	Mechanical	9503.0090.2200	China	3.84	
				9503.0090.2300	Europe / Canada / Japan / USA	5.17	
6		Non-Mechanical		9503.0090.2400	Other Origins	4.58	
				9503.0090.2500	China	2.91	
7		Barbie (Battery Operated)		9503.0090.2600	Europe / Canada / Japan / USA	5.16	
				9503.0090.2700	Other Origins	4.58	
8		Barbie (Non-Battery Operated)		9503.0090.2800	China	26.46	
				9503.0090.2900	Europe / Canada / Japan / USA	52.92	
9		Other Dolls / Doll Houses (Battery Operated)		9503.0090.3000	Other Origins	42.34	
				9503.0090.3100	China	10.58	
9		Other Dolls / Doll Houses (Non-Battery Operated)		9503.0090.3200	Europe / Canada / Japan / USA	21.15	
				9503.0090.3300	Other Origins	15.87	
11	Educational blocks	All types		9503.0090.3400	China	5.03	
				9503.0090.3500	Europe / Canada / Japan / USA	6.14	
11				9503.0090.3600	Other Origins	5.77	
				9503.0090.3700	China	3.36	
12	Plush & Stuffed toys	IC Sound	Battery Operated		9503.0090.3800	Europe / Canada / Japan / USA	5.19
					9503.0090.3900	Other Origins	4.15
13	Simple	Manual		9503.0090.4000	China	1.57	
				9503.0090.4100	Europe / Canada / Japan / USA	2.42	
14	Wooden Toys	All types	Mechanical/ Simple/ Plain/ Blocks		9503.0090.4200	Other Origins	1.94
					9503.0090.4300	China	4.40
15	Diecast Metal Toys	All toys by specification	Friction		9503.0090.4400	Europe / Canada / Japan / USA	5.36
					9503.0090.4500	Other Origins	5.08
15					9503.0090.4600	China	3.32
					9503.0090.4700	Europe / Canada / Japan / USA	4.22
15					9503.0090.4800	Other Origins	3.94
					9503.0090.4900	China	2.68
15					9503.0090.5000	Europe / Canada / Japan / USA	3.26
					9503.0090.5100	Other Origins	3.21
15					9503.0090.5200	China	3.63
					9503.0090.5300	Europe / Canada / Japan / USA	4.43



16			Electric/ Battery Operated
17			Vending Machine Toy Prize Gift
18			Pull Back Cars (with branded logos)
19			Other Metal Toys
20	Ceramic / Porcelain Toys	All Types	Kiddy Toys
22	Flying Toys	Helicopter	Electrical/ Battery Operated
		Planes / Aircrafts	Electrical/ Battery Operated
23		Drones W/O Camera	Electrical/ Battery Operated
24		Drones with Camera	Electrical/ Battery Operated
25		UFOs	Electrical/ Battery Operated

9503.0090.5400	Other Origins	4.03
9503.0090.5500	China	4.22
9503.0090.5600	Europe / Canada / Japan / USA	4.79
9503.0090.5700	Other Origins	4.63
9503.0090.5800	China	11.04
9503.0090.5900	Europe / Canada / Japan / USA	25.47
9503.0090.6000	Other Origins	20.37
9503.0090.6100	China	7.39
9503.0090.6200	Europe / Canada / Japan / USA	10.96
9503.0090.6300	Other Origins	9.33
9503.0090.6400	China	4.79
9503.0090.6500	Europe / Canada / Japan / USA	6.74
9503.0090.6600	Other Origins	6.01
9503.0090.6700	China	3.14
9503.0090.6800	Europe / Canada / Japan / USA	3.54
9503.0090.6900	Other Origins	3.26
9503.0090.7000	China	12.02
9503.0090.7100	Europe / Canada / Japan / USA	21.86
9503.0090.7200	Other Origins	18.58
9503.0090.7300	China	14.79
9503.0090.7400	Europe / Canada / Japan / USA	21.91
9503.0090.7500	Other Origins	16.43
9503.0090.7600	China	16.48
9503.0090.7700	Europe / Canada / Japan / USA	27.47
9503.0090.7800	Other Origins	21.98
9503.0090.7900	China	27.83
9503.0090.8000	Europe / Canada / Japan / USA	66.80
9503.0090.8100	Other Origins	55.67
9503.0090.8200	China	28.12
9503.0090.8300	Europe / Canada / Japan / USA	61.87
9503.0090.8400	Other Origins	39.37

26	Toy parts and accessories	All Types	9503.0040	9503.0040.1000	China	2.08
				9503.0040.1100	Europe / Canada / Japan / USA	3.13
				9503.0040.1200	Other Origins	2.60

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/PCT 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)/ Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/, Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ 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 Chairman, All Pakistan Customs Agents Association (APCAA), Karachi.
- 10) The Chairman, Karachi Custom Agents Association, Karachi.
- 11) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 12) The Webmaster, Federal Board of Revenue, Islamabad.
- 13) Guard File.