GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE KARACHI
Phone: 021-99214144

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C. No. Misc/06/2009-IX/DIV-57 Dated: 21-10-2026

VALUATION RULING NO. 2117 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Directorate General of Customs Valuation, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUE OF STATIONERY ITEMS-1 (RAW MATERIAL) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Valuation Ruling (VR) supersedes VR No. 1181/2017 dated 16.06.2017
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 01.09.2026

Background of the Issue: The Customs values of Stationary items-I (Raw Material) were previously determined vide Valuation Ruling No. 1181/2017 dated 16.06.2017. Since, the Valuation Ruling was nine years old and the value of subject goods had undergone changes in the local and international market, it warranted re-determination. In order to ensure uniformity in valuation and safeguard government revenue, the Directorate initiated proceedings for determination of the customs values of the subject goods under Section 25A of the Customs Act, 1969. Accordingly, notices were issued to the importers and other concerned stakeholders, inviting them to participate in the valuation proceedings and submit relevant documentary evidences including import documents, invoices, and other information considered necessary for determination of the customs values.

2. **Stakeholders' participation in determination of Customs Values:** Hearing opportunity was provided to the concerned stakeholders vide meeting notice dated 12-08-2026 (scheduling meeting on 01-09-2026). Meeting was attended by the relevant stakeholders and gave their viewpoints. The local manufacturers contended that PCT of Ink for cartridge for Fountain Pen in VR No 1181/2017 is incorrect and the same should be corrected in new VR. Moreover, plastic parts of Ball Pen and Gel Pen have not been covered in any Valuation Ruling and same may be included in the new VR of Stationery Items-1 (Raw Material).

3. **Analysis / exercise done to determine Customs Values:** The viewpoints of all relevant stakeholders were carefully analyzed, and a detailed examination of import data for the

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preceding ninety (90) days was conducted. Accordingly, the 90 days import data, along with the supporting import documents was comprehensively evaluated to determine prevailing price trends.

4. **Method(s) adopted to determine Customs values:** Considering the foregoing, the valuation methods prescribed under Section 25 of the Customs Act, 1969, were examined and applied in their prescribed sequence for determination of the customs value of the subject goods. The transaction value method envisaged under sub-section (1) of Section 25 could not be adopted, as adequate and verifiable information relating to the adjustments contemplated under Section 25(2) was not available for arriving at an accurate transaction value. Thereafter, the identical goods method provided under sub-section (5) of Section 25 was evaluated. Although the available import data offered certain indicative references, such data was not considered sufficient for exclusive reliance because complete and verifiable particulars regarding quality, specifications, quantities, commercial level and other comparable characteristics were not available. The similar goods method stipulated under sub-section (6) of Section 25 was likewise considered. However, the available references did not provide an adequate basis for determination of value exclusively under this method. The market enquiries could not be conducted as provided under sub-section (7) of Section 25 of the Customs Act,1969, because the subject goods are used for the manufacturing of the finished goods. Likewise, the computed value method under sub-section (8) was considered but could not be resorted to due to the absence of authenticated and verifiable information concerning production costs, processing/conversion expenses, and other associated manufacturing costs in the country of export. Consequently, after exhausting the preceding valuation methods in sequential order, the customs values of the subject goods have been determined under sub-section (9), read with sub-sections (6), of Section 25 of the Customs Act, 1969, by taking into account the most appropriate and reliable information available on record.

5. ***Customs values for Stationery Items-1 (Raw Materials)*** *hereinafter specified shall be assessed to duty/taxes at the following minimum Customs values:*

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$
1	2	3	4	5	6
1.	Ink for Fiber Tip Pens and fine pens (Water Base)	3215.9010	3215.9010.1000	China	3.04/Kg
			3215.9010.1100	Other Origins	5.30/Kg
2.	Ink for Markers and Ball Pens	3215.9010	3215.9010.1200	China	5.80/Kg
			3215.9010.1300	Other Origins	6.20/Kg

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3.	Nibs for Fountain Pen	9608.9100	9608.9100.1000	China	0.025/Pc
			9608.9100.1100	Other Origins	0.030/Pc
4.	Clips for Fountain Pen	9608.9910	9608.9910.1000	China	6.30/Kg
			9608.9910.1100	Other Origins	7.15/Kg
5.	Caps For Fountain Pen (Plastic)	9608.9910	9608.9910.1200	All Origins	4.00/Kg
6.	Caps For Fountain Pen (Metal)	9608.9910	9608.9910.1300	All Origins	10.00/Kg
7.	Ball Pen Tips	9608.9920	9608.9920.1000	China	26.25/Kg
			9608.9920.1100	Other origins	43.20/Kg
8.	Ink Cartridge for Fountain Pen	3215.9010 3215.9090	3215.9010.1600 3215.9090.1000	China	4.50/Kg
			3215.9010.1700 3215.9090.1100	Other origins	5.30/Kg
9.	Sandwich Slate	9609.9000	9609.9000.1000	All Origins	3.00/Kg
10.	Plastic Parts for Ball Pen and Gell Pen	9608.9990	9608.9990.1000	All Origins	2.25/Kg

6. 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.

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 this Publication Valuation Ruling and in case of any anomaly, the same may be brought to the notice of this Directorate immediately.

(Tahir Abbas)
Director

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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/Policy), F.B.R., Islamabad.
2) The Director General, Director General of Customs Valuation, Custom House, Karachi.
3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
5) All Collectors / Directors of respective Collectorates and Directorates.
6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in 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 Webmaster, Federal Board of Revenue, Islamabad.
10) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
11) The Karachi Customs Agents Group, Bohri Road, Karachi.
12) Guard File.

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