



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25-A NO. 339

No.Reg./Misc/06/2009-VIII-B

Dated 15-06-2011

Note

- (i) *The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.*
- (ii) *Revision petition / Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of issuance of this ruling.*

The Collectors of Customs, Model Customs Collectorates (Applicable to Port Muhammad Bin Qasim / Preventive), Karachi / Lahore/ Sambrial (Sialkot)/ Faissalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject : DETERMINATION OF CUSTOMS VALUE OF STATIONERY ITEMS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.



Valuation Ruling for imported stationery items was issued on 10-02-2010, under section 25A of the Customs Act, 1969. Because of changes in prices in the international market, an exercise was under taken to revise it according to latest values of these goods.

2. Meetings with all stakeholders were held on 18-01-2011, 01-02-2011 & 18-05-2011, which were attended by representatives of importers as well as local manufacturers. Importers were of the view that stationery items were mostly imported from China and due to decrease in demand from Europe and U.S.A. the prices were on decline. To boost export, the Chinese government allows rebate to the exporters. The local importers have been offering special schemes in the market, to sell their products and survive in the business. They contended that situation prevailing in exporting and importing countries is a sufficient evidence for downward revision of the existing value of stationery items. Local manufacturers were of the view that prices were increasing due to depreciation of currency against US dollar; hence, claim for downward trend was not justified. The importers as well as the manufacturers were requested to provide their sales tax invoices and to participate in the market survey in terms of section 25(7) of the Customs Act, 1969. In response, manufacturers submitted required sales tax invoices however Pakistan

Stationers' Association, representative of the importers, neither submitted the requisite invoices/documents nor participated in market survey.

3. As the matter could not be delayed indefinitely and exercise for value determination was to be completed, the customs data under section 25(5) and 25 (6) of the Customs Act, 1969, was scrutinized and market survey was also conducted independently to arrive at fair values under deductive value method i.e. section 25(7) of the Customs Act, 1969, but the same could not be relied upon as the goods available in the market reflected the under invoiced values at import stage. Computed value method, as envisaged under sub-section (8) of Section 25 of the Act, also could not be applied, as the cost of raw materials 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.

4. Considering the customs data under section 25(5) and 25 (6) of the Customs Act, 1969, results of survey under section 25(7) of the Act and recommendations of the Stationers' Association, reliance had to be made upon fall back method as laid down under section 25(9) of the Custom Act, 1969 and accordingly the values are determined as under:-



S. No.	Description	PCT	Origin	Customs Value (C&F) US\$
(1)	(2)	(3)	(4)	(5)
1.	Ink for Fiber Tip Pens & Fine Liner Pens (Water base)	3215.9010	China	2.10/Kg
			Other Origins	2.40/Kg
2.	Ink for Markers & Ball Pens	3215.9010	Japan/USA/UK	9.00/Kg
			Germany	
			China	6.75/Kg
3.	Glue Stick (all sizes) weight including plastic casing and cap	3506.1000	Other Origins	8.31/Kg
			China	3.45/Kg
			Japan/USA/UK	6.12/Kg
	Germany			
4.	White Correction Fluid	3824.9050	China	2.87/Kg
5.	Normal Sharpener	8214.2000	China	6.59/Kg
6.	Fancy Sharpener	8214.2000	China	12.99/Kg
7.	Staple Pins All Size	8305.2000	China	1.51/Kg
			Other Origins	1.75/Kg
			Japan/USA/UK	2.25/Kg
	Germany			

8.	Geometry Box in Plastic upto 110 grams	9017.2000	China	0.33/Pc
	Upto 130 grams			0.50/Pc
	Upto 160 grams			0.72/Pc
	Upto 200 grams			0.96/Pc
9.	Geometry Box in Metal/Tin of 130 grams or below	9017.2000	China	0.39/Pc
10.	Scale 6 Inch Plastic	9017.8090	China	0.07/Pc
11.	Scale 12 Inch Plastic	9017.8090	China	
12.	Ball Point Pens excluding Gel Pen and Roller Pen	9608.1000	China	0.055/Pc
			Other Origins	0.06/Pc
			Japan/USA/UK Germany	0.075/Pc
13.	Gel Pens	9608.2000	China	0.085/Pc
			Other Origins	0.095/Pc
			Japan/USA/UK Germany	0.145/Pc
14.	Fine Liner Pens	9608.2000	China	0.090/Pc
			Other Origins	0.095/Pc
			Japan/USA/UK Germany	0.145/Pc
15.	Markers all sorts including Permanent Markers, White Board Markers, Text Markers/ Highlighters	9608.2000	China	0.13/Pc
			Other Origins	0.185/Pc
			Japan/USA/UK Germany	0.26/Pc
16.	Fountain Pen with Plastic cap	9608.2000	China	0.13/Pc
			Other Origins	0.175/Pc
			Japan/USA/UK Germany	0.29/Pc
17.	Fountain Pen with Metal cap	9608.2000	China	0.175/Pc
			Other Origins	0.20/Pc
			Japan/USA/UK Germany	0.315/Pc
18.	Roller Pens	9608.2000	China	0.095/Pc
			Other Origins	0.12/Pc
			Japan/USA/UK Germany	0.14/Pc
19.	Fiber Tip Coloring Pen with water base ink for student use excluding Fine Liner Pen, Permanent Markers, White Board Markers, Highlighters & Gel Pen etc.	9608.2000	China	0.04/Pc
			Other Origins	0.05/Pc
			Japan/USA/UK Germany	0.06/Pc



20.	Pen with Tips on Both Sides	9608.2000	China	0.08/Pc
			Other origins	0.12/Pc
			Japan/USA/UK Germany	0.14/Pc
21.	Paint & Drawing Marker	9608.2000	China	0.27/Pc
			Other Origins	0.32/Pc
			Japan/USA/UK Germany	0.50/Pc
22.	Correction Pen	9608.3900	China	0.088/Pc
23.	Nibs for Fountain Pen	9608.9100	All Origins	0.02/Pc
24.	Clip for Fountain Pen	9608.9910	All Origins	7.25/Kg
25.	Ball Pen Tips	9608.9920	China	24.31/Kg
			Other Origins	27.15/Kg
			Japan/USA/UK Germany	30.56/Kg
26.	Cap for Fountain Pen (Plastic)	9608.9910	All Origins	3.00/Kg
27.	Cap for Fountain Pen (Metal)	9608.9910	All Origins	8.00/Kg
28.	Black Lead Pencil without Rubber Tip	9609.1000	China	3.75/Kg
			Other Origins	6.37/Kg
			Japan/USA/UK Germany	8.36/Kg
29.	Black Lead Pencil with Rubber Tip	9609.1000	China	3.80/Kg
			Other Origins	6.75/Kg
			Japan/USA/UK Germany	9.47/Kg
30.	Color Pencils Half size	9609.1000	China	5.02/Kg
			Other Origins	6.90/Kg
31.	Color Pencils Full Size	9609.1000	China	5.19/Kg
			Other Origins	6.02/Kg
32.	Raw Pencil HB	9609.1000	All origins	3.50/Kg
33.	Raw Pencil Color	9609.1000	All origins	3.60/Kg
34.	Sandwich Slate	9609.9000	All origins	1.83/Kg

5. The aforesaid values are determined under Section 25A of the Customs Act, 1969, for implementation. All the Clearance Collectors are advised to ensure the implementation/assessment of subject goods as per above determined values. However, if the declared / invoice value is higher than the value in this ruling, then such higher value shall be adopted for assessment purpose in terms of Section 25 of the Customs Act, 1969

Muhammad Tahir
(MUHAMMAD TAHIR)
DIRECTOR