

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.**

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|----|------------------------------------|---|
| 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.

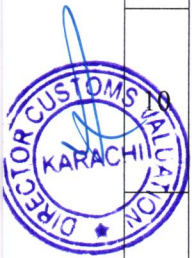
3. Method(s) adopted to determine Customs values: The valuation methods specified in Section 25 of the Customs Act, 1969 were duly considered in sequential order to arrive at

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 |
| 9503.0090.1300 | | | China | | 4.17 | | |
| 9503.0090.1400 | | | Europe / Canada / Japan / USA | | 5.17 | | |
| 9503.0090.1500 | | | Other Origins | | 4.75 | | |
| 9503.0090.1600 | | | China | | 4.57 | | |
| 9503.0090.1700 | | | Europe / Canada / Japan / USA | | 5.97 | | |
| 9503.0090.1800 | | | Other Origins | | 5.66 | | |
| 9503.0090.1900 | | China | 3.43 | | | | |
| 2 | Mechanical Toys - Friction or Spring Action | Battery Operated (electrical) Toys | 9503.0090 | 9503.0090.2000 | Europe / Canada / Japan / USA | 4.17 | |
| | | | | 9503.0090.2100 | Other Origins | 3.70 | |
| 3 | Battery Operated (electrical) Toys | Lego | Non-Mechanical/ Non-Electrical | 9503.0090 | 9503.0090.1000 | China | 3.37 |
| 4 | Non-Mechanical/ Non-Electrical | | | | 9503.0090.1100 | Europe / Canada / Japan / USA | 4.93 |

| | | | | | | |
|----|-------------------------|------------------------------|---|----------------|-------------------------------------|-------|
| 5 | | Guns | Mechanical | 9503.0090.2200 | China | 3.84 |
| | | | | 9503.0090.2300 | Europe / Canada / Japan / USA | 5.17 |
| 6 | | Guns | Non-Mechanical | 9503.0090.2400 | Other Origins | 4.58 |
| | | | | 9503.0090.2500 | China | 2.91 |
| 7 | | Dolls | Barbie (Battery Operated) | 9503.0090.2600 | Europe / Canada / Japan / USA | 5.16 |
| | | | | 9503.0090.2700 | Other Origins | 4.58 |
| 8 | | Dolls | Barbie (Non-Battery Operated) | 9503.0090.2800 | China | 26.46 |
| | | | | 9503.0090.2900 | Europe / Canada / Japan / USA | 52.92 |
| 9 | | Dolls | Other Dolls / Doll Houses (Battery Operated) | 9503.0090.3000 | Other Origins | 42.34 |
| | | | | 9503.0090.3100 | China | 10.58 |
| 10 | | Dolls | 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 |
| 12 | Plush & Stuffed toys | IC Sound | Battery Operated | 9503.0090.3600 | Other Origins | 5.77 |
| | | | | 9503.0090.3700 | China | 3.36 |
| 13 | Simple | Manual | | 9503.0090.3800 | Europe / Canada / Japan / USA | 5.19 |
| | | | | 9503.0090.3900 | Other Origins | 4.15 |
| 14 | Wooden Toys | All types | Mechanical/ Simple/ Plain/ Blocks | 9503.0090.4000 | China | 1.57 |
| | | | | 9503.0090.4100 | Europe / Canada / Japan / USA | 2.42 |
| 15 | Diecast Metal Toys | All toys by specification | Friction | 9503.0090.4200 | Other Origins | 1.94 |
| | | | | 9503.0090.4300 | China | 4.40 |
| 16 | | | | 9503.0090.4400 | Europe / Canada / Japan / USA | 5.36 |
| | | | | 9503.0090.4500 | Other Origins | 5.08 |
| 17 | | | | 9503.0090.4600 | China | 3.32 |
| | | | | 9503.0090.4700 | Europe / Canada / Japan / USA | 4.22 |
| 18 | | | | 9503.0090.4800 | Other Origins | 3.94 |
| | | | | 9503.0090.4900 | China | 2.68 |
| 19 | | | | 9503.0090.5000 | Europe / Canada / Japan / USA | 3.26 |
| | | | | 9503.0090.5100 | Other Origins | 3.21 |
| 20 | | | | 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 |

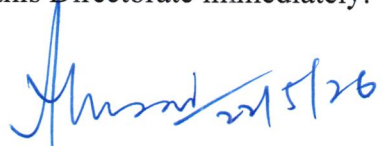
| | | | | | | |
|----|---------------------------|-----------|-----------|----------------|-------------------------------|------|
| 26 | Toy parts and accessories | All Types | 9503.0040 | 9503.0040.1000 | China | 2.08 |
| | | | | 9503.0040.1100 | Europe / Canada / Japan / USA | 3.13 |
| | | | | 9503.0040.1200 | 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.