

C. No. Misc/01/2007-IX/*Dir-18*

Dated: **11** -06-2026

AMENDMENT

Subject: **AMENDMENT IN CUSTOMS VALUES OF TOYS AND TOY PARTS / ACCESSORIES DETERMINED VIDE VALUATION RULING NO. 2085/2026 DATED 22.05.2026 UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

Valuation Ruling No. 2085/2026 dated 22.05.2026 was issued by this Directorate for determination of Customs values of Toys and Toy Parts / Accessories under Section 25A of the Customs Act, 1969.

2. Subsequent to issuance of the aforesaid Valuation Ruling, representations were received from stakeholders regarding the Customs values determined against certain serial numbers of the Ruling. The matter was examined in the light of the said representations, available record and subsequent market verification. On the basis of such examination and market verification, in exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values against the following serial numbers of Valuation Ruling No. 2085/2026 dated 22.05.2026 for China Origins only are hereby amended as under:

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	2.26
2			Mechanical Toys - Friction or Spring Action		9503.0090.1300	China	2.72
3			Battery Operated (electrical) Toys		9503.0090.1600	China	3.24
4		Lego	Non-Mechanical/ Non-Electrical		9503.0090.1900	China	2.82
5		Guns	Mechanical		9503.0090.2200	China	2.91
6			Non-Mechanical		9503.0090.2500	China	2.24
15	Diecast Metal Toys	All toys by specification	Friction		9503.0090.5200	China	2.55
16			Electric/ Battery Operated		9503.0090.5500	China	2.97
17			Vending Machine Toy Prize Gift		9503.0090.5800	China	7.43
18			Pull Back Cars (with branded logos)		9503.0090.6100	China	2.97
19			Other Metal Toys		9503.0090.6400	China	2.95
26	Toy parts and accessories	All Types		9503.0040	9503.0040.1000	China	1.76

(Signature)
(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.

