



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  
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RULING U/S 25-A NO. 300

No. Misc/41/2007-II/706

Dated: 17.03.2011

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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) 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 determination of customs value under this ruling.

Subject : DETERMINATION OF CUSTOMS VALUES OF PERFUMES / EAU DE TOILET/ AEROSOLE SPRAYS/ TOILETRIES (EXCLUDING IMPORTS BY MULTINATIONAL COMPANIES AND EXCLUSIONS IN TABLE A'E PARA 3) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

Earlier Valuation Ruling on the subject was issued under Section 25A of the Customs Act, 1969, vide No.272, dated 28-09-2010. However, Karachi Chamber of Commerce & Industry (KCCI) and Cosmetics and Toiletries Importers Association filed complaint before the Honorable F.T.O; against the said Ruling. Subsequently, in the wake of the order passed by the Honorable F.T.O; exercise for revision of earlier determined values were carried out. Meetings with all the stake holders, including members of KCCI and Cosmetics & Toiletries Importers Association was held on 14-02-2011 and 17-02-2011. During the meetings consensus emerged among the stake holders that goods of aforesaid categories relating to multi-national companies M/s L'Oréal, UniLever, and Procter & Gamble etc; need to be considered separately and current exercise be confined to value determination of goods being imported generally by other commercial importers.

02. An anomaly pointed out by the stakeholders during discussion on earlier valuation rulings was that clubbing of value of branded/un-branded goods and origins had resulted in comparatively higher value determination of goods of lesser known brands and cheaper origins. The objection being genuine was accepted and accordingly while determining values of impugned items, non-branded goods as well as origins have been clearly separated to arrive at customs assessable values of said items.



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03. Initially, import data of instant goods was examined, which indicated that values declared for same items show unrealistic variation from different origins. Similarly the description of the goods as declared to the customs, were found incomplete and wanting for any cogent valuation analysis to be carried thereon. Due to these infirmities the import data cannot serve as a reliable bench mark of value determination for valuation method prescribed under Section 25(1), 25(5), and 25(6) of the Customs Act 1969. In the wake of aforesaid position, next valuation method i.e., Deduction Method, as prescribed under Section 25(7) of the Act (ibid) was adopted and a joint market enquiry was conducted wherein the representatives of importers & KCC&I also participated. The prices so obtained were worked back, as per rules/practice, and values so determined are indicated in the table below:

EXCLUSIONS:					
This valuation ruling does <i>not</i> apply to the goods of following brands/companies: Air Wick, Aqua, Aramis, Body Shop, Bvlgari, Burberry, Calvin Klein, Clarins, Chanel, Christian Dior, Clinique, Colgate, Palmolive, Davidoff, Demologica, DKNY, Dolce Gabbana, Dunhill, Estee Lauder, Elizabeth Arden, Garnier, Glade, Givenchy, Gamot, Giorgio/Emporio Armani, Gucci, Hermes, Head & Shoulders, Hugo, Issey Miyake, Johnson & Johnson, Jean Patou, Lacoste, Lancome, Lanvin, Lancaster, L'oreal, MAC, Mont Blanc, Natural Silk, Neutrogena, Nivea, axema, Paco Rabanne, Pears, Pentone, Perry Ellis, Prada, Pro Active, Ralph Lauren, Salvatore Ferragamo, Timoty, Tommy Hill, Toni & Guy, Versace, Vaseline, Wella, and YSL.					
S.No.	H.S.Code	Tariff Description	Item Description	Origin	Customs Values (C&F) per KG (net content weight)
(1)	(2)	(3)	(4)	(5)	(6)
1.	3303.0010 To 3303.0090	EAU DE Cologne/ Euc De Toilette/ Euc De Perfume / Perfume.	(i) Lomani, Doit, Best, Playboy, El-Paso, Gulf Open, Aqua Blue, UDV, Evafior, SO, Network, Royal Mirage, Love in Paris, Santiago, opal one man show, sensation, flower, one and only, open, and other similar and identical brands.	Europe/ USA	US\$ 8.50
			(ii) All Brands.	Middle East / Far East / Turkey.	US\$ 6.25
			(iii) All Brands	China / Sri Lanka	US\$ 4.65
2	3304.9120 to 3304.9190	---Talcum Powder	Talcum powder (all kinds)	All origins	US\$ 0.80
3	3304.9910	---Face and Skin Creams and Lotion	(i) Lotion  (all kinds)	All origins	(i) US\$ 1.10
			(ii) Face/Skin Creams/serum (all kinds)	All Origins	(ii) US\$ 1.10



			including whitening and lightening cream)		
			(i-a) Above (in packing of less than 10 grams)	All Origins	(iii) US\$ 2.50
			(ii) Cleanser / Cleansing Milk (all kinds)	All origins	US\$ 1.25
4	3304.9920	---Tonic and Skin Preparation	Face / skin - Tonic / Toner / Gel (all kinds)	All origins	US\$ 1.00
5	3304.9990	Other Skin preparations	(i) Facial Foam / Mask / scrubs (all kinds)	All Origins	US\$ 1.40
			(ii) Makeup remover (all kinds)	All origins	US\$ 1.00
6	3305.1000	-Shampoos	Shampoo / Conditioner (all kinds)	A. All Origins (other than China / Sri Lanka)	US\$ 0.78
				B. China / Sri Lanka	US\$ 0.68
7	3305.2000	Preparations for Permanent Waving or Straightening Hair	Hair Spray (all kinds)	All Origins	US\$ 1.00
8	3305.2000	Preparations for Permanent Waving or Straightening Hair	Hair Gel / wax (all kinds)	All Origins	US\$ 0.75
9	3305.9010	Creams for hair	Hair Cream (all kinds)	All origins	US\$ 1.10
10	3305.9020	---dyes for hair	Hair Coat (all kinds)	All origins	US\$ 1.25
11	3305.9090	Preparations for use on the hair - other: (---others)			



		(i)	Hair Oil (all kinds)	All origins	US\$ 1.62
		(ii)	Hair Lightening/ Remover / (Mach (cream/ lotion/powder, all kinds)	All Origins	US\$ 1.05
		(iii)	Hair Mousse (all kinds)	All origins	US\$ 1.25
		(iv)	Aqua / Hydrogen Peroxide Liquid (all kinds)	All origins	US\$ 0.45
12	3306.1010	-Dentifrices: --Tooth paste			
		(i)	Tooth Paste (all kinds)	A. All origins (except China/ Indonesia)  B. China / Indonesia.	US\$ 1.10  US\$ 0.90
13	3307.1000	-Pre-shave, shaving or after- shave preparations			
		(i)	After Shave (all kinds)	All origins	US\$ 3.00
		(ii)	Shaving Cream (all kinds)	All origins	US\$ 1.25
		(iii)	Shaving Gel / Shaving Foam (all kinds)	All origins	US\$ 1.50
14	3307.2000	Personal Deodorants & Anti- perspirants	(i) Deo Body Spray / Aerosol / Anti- perspirant spray / Perfumed Body Spray (all kinds)	All Origins	US\$ 1.50
			(ii) Roll On / Deo Stick (all kinds)	All Origins	US\$ 1.85
15	3307.4900	Others	(i) Car Air Freshener (all kinds)	(i) All Origins	(i) US\$ 5.25
			(ii) Air Freshener (all kinds)	(ii) All origins	(ii) US\$ 0.90
16	3401.2000	Soap in Other Forms	Liquid Soap/ wash / Hand Wash / shower gel / body wash (all kinds)	A. Europe / USA  B. All other origins including	A. US\$ 0.65  B. US\$ 0.35

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				Turkey	
17	3401.3000	ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP	Facial Wash (all kinds)	All origins	US\$ 1.25

*Note: If custom value of any imported good(s) of instant categories is not explicitly mentioned in the aforesaid table, the value thereof will be determined in line with values indicated against the specific PCT heading / origin in the table above. The values should be calculated on the basis of net content weight without any packing.*

04. Accordingly, aforesaid values are hereby determined under Section 25A of the Customs Act, 1969. All the Clearance Collectorates are advised to finalize assessment on the values mentioned above. These values shall remain valid until revised. However, if the invoice value is higher than the determined above, then such higher value shall be adopted for assessment purpose, in terms of Section 25 of the Customs Act, 1969.

  
(MUSTAFAH TAJIR)  
DIRECTOR

#### Distribution

- The Collectors of Customs, Model Customs Collectorates (Appraisement/PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore/ Sambrial/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.
1. S.O. to Chairman, Federal Board of Revenue, Islamabad.
  2. Member (Customs), Federal Board of Revenue, Islamabad.
  3. Chief Collectors of Customs (North/South), Lahore/Karachi.
  4. The Director General of Intelligence Investigation-FBR, Islamabad.
  5. The Director General of Customs Valuation, Karachi.
  6. The Director General of Post Clearance Audit, Karachi.
  7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
  8. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
  9. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.

11. Chairman (Valuation Committee), KCC&I, Aiwan-e-Hjarat Road, Karachi.
12. President, M/s. Cosmetics & Toiletries Importers Association, Imtiaz Hussain Lodhi Centre, E-176, Street Mai Sodan, Shah Alam Market, Lahore.
13. Karachi Customs Agents Group (KCAAG), Bohri Road, Karachi.
14. Guard File.