



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  
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The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore ( Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES OF PERFUMES/ EAU DE  
TOILETTE / EAU DE COLOGNE/ PERSONAL DEODORANTS /BODY SPRAY  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 588/ 2013)

No.Misc/41/2007-II

Dated: September 30, 2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, Customs values of Perfumes / Eau De Toilette / Eau De Cologne/ Personal Deodorants/ Body Sprays are determined as follows :-

- 1. Background of the valuation issue:** The Customs value of Perfumes / Eau De Toilette / Eau De Cologne/ Personal Deodorants/ Body Sprays was determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No. 513, dated 21-12-2012. With a view to reflect the current prices prevailing in the international market, an exercise to determine the customs values of the subject goods afresh was taken up.
- 2. Method adopted to determine Customs values:** Valuation methods given in section 25 of the Customs Act, 1969 were followed. Transaction value method provided in section 25 (1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in sub-section (5) & (6) of section 25 ibid were also not found applicable due to unreliable and under-invoiced values. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted and values so worked out were taken up for determination of Customs value of subject goods. Consequently, Deductive value method under Section 25(7) of the Customs Act, 1969, was applied to arrive at the Customs values of Perfumes / Eau De Toilette / Eau De Cologne/ Personal Deodorants/ Body Sprays.
- 3. Stakeholders' participation in determination of values:** Meeting was fixed with stakeholders and importers including representatives of trade bodies on 29-08-2013 to discuss the current international values of Perfumes / Eau De Toilette / Eau De Cologne/ Personal Deodorants/ Body Sprays.



4. Customs values for Perfumes / Eau De Toilette / Eau De Cologne/ Personal Deodorants/ Body Sprays: Perfumes / Eau De Toilette / Eau De Cologne/ Personal Deodorants/ Body Sprays *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values :

BRANDS						
<p>A. Amouage, Armani, Bond No.9, Bvlgari, Burberry, Chanel, Clive Christian, Chloe, Canali, Christian Dior, Chopard, Cartier, Carolina Herrera, Dali, DKNY, Dolce &amp; Gabbana, Salvatore Ferragamo, Fendi, Givenchy, Gucci, Guerlin, Hermes, Jean-Paul Gautier, Karl Lagerfeld, Lacoste, Lancome, Lavnir, Micalif, Mont Blanc, Nina Ricci, Paro Rubbano, Prada, Versace, Sheikh, Tussardi, YSL,</p> <p>B. Aramis, Azzaro, Body Shop, Calvin Klein, Clinique, Clarins, Davidoff, , Dunhill, Estee, Lauder Escada, Elizabeth Arden, Issey Miyake, Joop Jump, Jean Patou, Kenzo, Lancaster, Liz Claiborne, MAC, Narciso, Rodriguez, , Ralph Lauren, Roger &amp; Gallet, Tommy Hill, Van Cleef &amp; Arpels, Toni &amp; Guy, Perry, Ellis.</p>						
S.No.	H.S.Code	Proposed PCT for WeBOC	Tariff Description	Item Description	Origin	Customs Values (C&F) US\$ per KG (net content weight)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01.	3303.0010	3304.0010.1000	Perfumes	Perfumes (brands mentioned above)	All Origins	A. 204.00
	3303.0090	3303.0090.1000				B. 102.00
	3303.0010	3304.0010.1100		Perfumes (other than abovementioned brands)	All Origins excluding China	17.00
02.	3303.0090	3303.0090.1100	EAU DE Toilette/ EAU DE Cologne / EAU De	EAU DE Toilette EAU DE Cologne (brands mentioned above)	China	10.00
	3303.0010	3304.0010.1200			All Origins	A. 136.00 B. 85.00
03.	3307.2000	3307.2000.1000	Body Spray Personal Deodorants & Anti-Perspirants	Body Spray Personal Deodorants & Anti-Perspirants (brands mentioned	All Origins	A. 40.80 B. 17.00

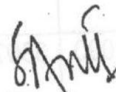




				above)		
04	3307.2000	3307.2000.1100	Body Spray Personal Deodorants & Anti- Perspirants	Body Spray Personal Deodorants & Anti- Perspirants (other than brands mentioned above)	All Origins excluding China  China	3.40  2.38

The values do not apply for the imports made directly by Multinational Companies whose consignments shall be assessed according to the provisions of Section 25 of the Customs Act, 1969.

5. In cases where declared values are higher than the Customs value determined in this Ruling, the assessing officers shall apply those values in terms of sub-section (1) of section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of sub-sections (1) or (3) of section 25 of the Customs Act, 1969.
7. **Revision of the value determined vide this Valuation Ruling:** A review petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling are applied by the concerned staff without fail.
9. This Ruling supersedes Valuation Ruling No.513, dated 21-12-2012 and all the corrigenda / amendments etc. issued from time to time.

  
 ( Suraiya Ahmed Butt )  
 Director

Copy to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.



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**ADDENDUM**

No. Misc/41/2007-II

Dated: 24<sup>th</sup> October, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the following amendment is made in Valuation Ruling No 588/2013 dated 30-09-2013:-

**Background of the valuation issue:** The Customs values of perfumes/EDT/body spray /deodorants were determined under Section 25-A of the Customs Act, 1969 vide Valuation Rulings No. 588 dated 30-09-2013. Immediately after issuance of said Rulings, representations were received from various trade bodies including Karachi Chamber of Commerce & Industry that while determining the Customs values, the values of low-end and unknown brands were not taken into consideration whose values were not at par with perfumes/EDT/body spray of known and expensive brands. In this regard, reference was also made by the stakeholders to the Findings of Honorable Federal Tax Ombudsman in Complaint No. 04/2011. Accordingly, the concerned stakeholders including President KCCI & Chairman Valuation Committee FPCCI were associated and meetings were held on 07-10-2013, 08-10-2013, 11-10-2013, 13-10-2013 and 22-10-2013 their recommendations were considered in the exercise to determine the Customs values of low end and unknown brands of perfumes/EDT/body spray. In the said Ruling, in the existing Table of Brands the following low-end and unknown brands are included:

**BRANDS**

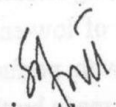
121 men, Active, sports, Always, love, Ambition, Aqua, Blue Arctic, Blue Author, Beauty & Silence, Best, Black Boss, Black Flower, Black is Black, Blossom, Blue, Aqua blue, Feelings, Blue for Man, Blue Image, BOND, Charm, Cool Sky, Crushing, Dark Black, Dark pulse, Dark Zone, Deep Red, Destorty, Doit, El Paso, Enliven, Excel, Excuse, Forever, Gambit, Game, Golden Girl, Golf Open, Graceful, Handsome, Identity, Infinity, Just call me maxi, Lana, Lexus, Liable, Lune de ETTE, Mad Love, Miss 16, Miss flower, Moon, Morena, Nation, Nepelean boss, Net Work, Nice Lover, Ocean wave, One man only, Opal, Pleasure, Prime collection, Prime men, Proud Red, Race, Royal, Royal Marriage, Royal Orion, See me, Sergeant, Sex Appeal, Shirley May, Silveris Silver, Slim Lady, Smart collection, Solo, Special, Sport, Spy, Story of Love, Super Angelo, Super black, Take me, Tradition, Warrior, Afshan, udy, Roaa, Sitti al habaieb, Sharouq, Malik al arab, Liable, Nation, Ferrori, Colour me, Akat, Tango, Alexander of Paris, Cremezi, Men Zone, Tusk, Rivaj, Ferroli, Creation Lamis, Brand





Collection, Active Man, Classic Man, Tag Him, Cosmo, Smart Collection, Dorall Collection, Chrisadom and similar un-known brands.

H.S.Code	Proposed PCT for WeBOC	Item Description	Origin	Customs Values (C&F) US\$ per KG (net content weight)
(1)	(2)	(3)	(4)	(5)
3303.0010 3303.0090	3304.0010.1200 3303.0090.1200	Perfumes, Eau de Toilette, Eau de Cologne (Brands mentioned above)	USA/EU/UK  Middle East/FarEast/ Turkey  China	10.00  7.00  4.95
3307.2000	3307.2000.1000	Body Spray Personal Deodorants & Anti-Perspirants (Brands mentioned above)	All Origins	1.65

  
( Suraiya Ahmed Butt )  
Director

Copy for information to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11<sup>th</sup> Floor, Custom House, Karachi.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting Valuation Ruling No.513, dated 21-12-2012.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8<sup>th</sup> Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.