



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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The Collectors of Customs, Model Customs Collectorate, 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 TOILETRIES**  
**UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 589/ 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 Toiletries are determined as follows :

1. **Background of the valuation issue:** The Customs values of Toiletries was determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.390, dated 27-10-2011. 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) ibid 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 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 Toiletries.
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 Toiletries.
4. **Customs values for Toiletries :** Toiletries *hereinafter specified* shall be assessed to duty/ taxes at the following customs values :-



# BRANDS

This valuation ruling shall only apply to the following brands/companies:

Aqua, Aramis, Archery, Azzaro, Armani, Axe, Body Shop, Boots, Bvlgari, Burberry, Cutecurra, Canali, Calvin Klein, Clarins, Chanel, Christian Dior, Clinique, Clinic Plus, Clean & Clear, Chloe, Chopard, Davidoff, Dali, Dermalogica, Denim, DKNY, Dolce & Gabbana, Dove, Dunhill, Escada, Estee Lauder, Elizabeth Arden, Emani, Etude, Enliven, Fendi, Guerlin, Givenchy, Guinot, Ghousons, Gucci, Hermes, Hugo Boss, Himalaya Herbals, Herbal Essences, Issey-Miyake, Jean Patou, Joop Jump, Jergens, John Frieda, Just 4 Men, Karl Lagerfeld, Kenzo, Kenneth Cole, Koleston, Lalique, Lacoste, Lancome, Lanvin, Lancaster, Liz Claiborne, L'Oreal, MAC, Marks & Spencer, Sensodyne, St. Ives, Mont Blanc, Nivea, Narciso, Noxema, Neutrogena, Rodriguez, OPL, Opium, Pierre Cardin, Old Spice, Prada, Paco Rabanne, Perry Ellis, Prada, Pro-Active, Palmers, Ralph Lauren, Roger & Gallet, Swarzkopf, Salvatore Ferragamo, Tussardi, Tommy Hill, Toni & Guy, Van Cleef & Arpels, Versace, YSL, Vaseline, Ulay, Yardley, Wella, Vatika, Cartier, Carolina Herrera

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.	3304.9910	3304.9910.1000	Face and Skin Creams and Lotion	Lotion	All Origins	15.00
				Face/ Skin Cream/ Serum (Including whitening and lightening cream)	All Origins	15.00
				Cleanser / Cleansing Milk	All Origins	15.00
02.	3304.9920	3304.9920.1000	Tonic and Skin Preparation	Face /Skin Tonic/ Toner/ Gel	All Origins	15.00
03.	3304.9990	3304.9990.1000	Other Skin Preparations	(i) Facial Foam / Mask /Scrubs	All Origins	15.00
				(ii) Makeup Remover	All Origins	15.00
04.	3305.1000	3305.1000.1000	Shampoos	Shampoo / Conditioner	All Origins	5.00
05.	3305.2000	3305.2000.1000	Preparations for Permanent	Hair Spray	All Origins	8.50





			Waving or Straightening Hair			
06.	3305.2000	3305.2000.1100	Preparations for Permanent Waving or Straightening Hair.	Hair Gel / Wax	All Origins	8.50
07.	3305.9010	3305.9010.1000	Cream for Hair	Hair Cream (All Kinds)	All Origins	8.50
08.	3305.9020	3305.9020.1100	Dyes for Hair	Hair Colours	All Origins	14.00
09.	3305.9090	3305.9090.1000	Preparations for use on the Hair – Other: (...Others)	Hair Oil	All Origins	8.50
10.	3305.9090	3305.9090.1100	Preparations for use on the Hair – Other: (...Others)	Hair Mouse	All Origins	10.50
11.	3307.1000	3307.1000.1000	Pre-Shave, Shaving or after-shave preparations	After Shave	All Origins	42.00
12.	3307.1000	3307.1000.1100	Pre-Shave, Shaving or after-shave preparations	Roll-On	All Origins	31.00


These 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 officer 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 airfreight 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 values 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. **Review 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. *This Ruling supersedes Valuation Ruling No.390, dated 27-10-2011.*
9. The Collectors of Customs may kindly ensure that the values given in the Ruling are applied by the concerned staff without fail.

  
(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.390, dated 27-10-2011.
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.





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**DETERMINATION OF CUSTOMS VALUES OF TOILETRIES UNDER  
SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO.589/ 2013)**

**CORRIGENDUM**

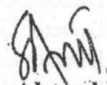
No. Misc/41/2007-II

Dated: October 14, 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.589/2013, dated 30-09-2013 :-

**Background of the valuation issue:** The Customs values of Toiletries were determined under Section 25-A of the Customs Act, 1969, vide Valuation Rulings No.589, dated 30-09-2013. Immediately after issuance of said Ruling, representations were received from various trade bodies including Karachi Chamber of Commerce & Industry that while determining the Customs values, the values of certain middle level brands were determined at par with high end 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 their recommendations were also considered in this brand rationalization exercise. Therefore, the brands mentioned below are excluded from the list of existing brands :-

Aqua, Axe, Boots, Clean & Clear, Cuticura, Dove, Denim, Etude, Himalaya Herbals, Herbal Essences, Jergens, John Frieda, Just 4 Men, Koleston, Marks & Spencer, Neutrogena, Nivea, Noxema, Old Spice, Palmers, St. Ives, Sensodyne, Swarzkopf, Vatika, Vaseline, Wella, Yardley

  
( 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 (Appraisement), Custom House, Karachi.



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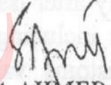
Dated: 21-07-2014

The Collectors of Customs, Model Customs Collectorate. Appraisement (East / West) / Port Qasim/ Preventive), Karachi / Lahore ( Appraisement / Preventive )/ Multan/ Islamabad/ Sambrial (Sialkot)/ Faisalabad /Hyderabad / Quetta/ Peshawar/Gawadar/ Gilgit-Baltistan

CORRIGENDUM TO VALUATION RULING NO.589/2013

In exercise of powers conferred by Sub-Section (1) of Section 25-A of the Customs Act, 1969 (IV of 1969), and in view of representation made, the Director of Customs Valuation is pleased to direct that the following amendment shall be made in its Valuation Ruling No.589, dated 30-09-2013, namely ;

“ the brand “Clinic Plus” mentioned in the Table of Valuation Ruling No.589/2013, dated 30-09-2013 is excluded from the existing list of brands”

  
(SURAIYA AHMED BUTT)  
DIRECTOR

Copy for information to :-

1. S.A to the Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R, Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
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12. The Project Director WeBOC, 11<sup>th</sup> Floor, Custom House, Karachi.
13. Director, Customs Valuation, Custom House, Lahore.
14. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Corrigendum.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
17. Customs Revenue Audit (CRA), 8<sup>th</sup> Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7<sup>th</sup> floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi/ MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
23. Guard File.