



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 TOILETRIES (EXCLUDING BRANDS MENTIONED IN TABLE) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO.590/ 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 were determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.512, 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 section 25(5) & (6) were examined for applicability to the valuation issue in the instant case due to unreliable and variable values. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was also conducted and values so worked out were taken up for value determination. 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 :-

**EXCLUSIONS:**

This valuation ruling does not apply to the following brands : 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, Ghoussons, 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 Rabanno, 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,

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.	3304.9120	3304.9120.1000	Talcum Powder	Talcum Powder	All Origins	2.40
02.	3304.9910	3304.9910.1000	Face and Skin Creams and Lotion	(i) Lotion	All Origins	2.39
				(ii) Face/ Skin Cream/ Serum (All Kinds, including whitening and lightening cream)	All Origins	2.39
				(ii-a) Above (in packing of less than 10 grams)	All Origins	5.38
				(iii) Cleanser/ Cleansing Milk	All Origins	2.48





03.	3304.9920	3304.9920.1000	Tonic and Skin Preparation	Face / Skin Tonic / Tonner / Gel	All Origins	2.29
04.	3304.9990	3304.9900.1000	Other Skin Preparation	(i)Facial Foam / Mask / Scrubs	All Origins	2.29
				(ii)Make-up Remover	All Origins	2.39
05.	3305.1000	3305.1000.1000	Shampoos	Shampoo / Conditioner	All Origins excluding China	1.61
					China	1.37
06.	3305.2000	3305.2000.1000	Preparations for Permanent Waving or Straightening Hair	Hair Spray	All Origins	2.95
07.	3305.2000	3305.2000.1100	Preparations for Permanent Waving or Straightening Hair	Hair Gel / Wax	All Origins	1.90
08.	3305.9010	3305.9010.1000	Cream for Hair	Hair Cream	All Origins	2.81
09.	3305.9090	3305.9090.1000	Preparations for use on the Hair - Other (...Others)	(i)Hair Oil	All Origins	2.33
				(ii)Hair Lightening / Remover / Bleach Cream / Lotion Powder	All Origins	1.87
				(iii)Hair Mouse	All origins	1.63
				(iv)Aqua / Hydrogen Peroxide Liquid	All Origins	0.94



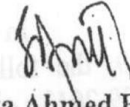
10.	3306.1010	3306.1010.1000	Dentifrices ; Tooth Paste	Tooth Paste	All Origins (except China/  China	3.73  2.65
11.	3307.1000	3307.1000.1000	Pre-shave, shaving or after-shave preparations			
			(i)	After Shave	All Origins	5.10
			(ii)	Shaving Cream	All Origins	4.00
			(iii)	Shaving Gel / Shaving Foam	All Origins	3.10
			(iv)	Roll On / Deo Stick	All Origins	3.50
12.	3401.2000	3401.2000.1000	Soap in Other Forms	Liquid Soap / Wash/ Hand Wash / Shower Gel / Body Wash	Europe/ U.K./ USA  All Other Origins including Turkey	1.13  0.75
13.	3401.3000	3401.3000.1000	Organic Surface Active Products & Preparations for Washing Skin in form of Liquid or Cream and Put up for retail sell whether or not containing Soap	Facial Wash	All Origins	3.50

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.512, dated 21-12-2012 and corrigendum/ amendments thereof. 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.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisement), 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.512, 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.



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**DETERMINATION OF CUSTOMS VALUES OF TOILETRIES UNDER  
SECTION 25-A OF THE CUSTOMS ACT, 1969**  
**(VALUATION RULING NO. 590/2013)**

**CORRIGENDUM**

No. Misc/41/2007-II

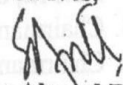
Dated: October 14, 2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the following amendment is made in Valuation Ruling No.590/2013, 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.590, 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 following amendments are made in the Ruling :-

(1) In the existing Table of Exclusions the brands mentioned below are deleted:

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.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.





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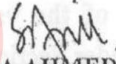
Dated: 21-07-2014

The Collectors of Customs, Model Customs Collectorates, 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.590/2013**

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.590, dated 30-09-2013, namely ;

“ the brand “Clinic Plus” mentioned in the Table of Valuation Ruling No.590/2013, dated 30-09-2013 is deleted from the existing list of brands”

  
( SURAIYA AHMED BUTT )  
DIRECTOR

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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.
4. Chief Collector of Customs, South (Appraisement), 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.