



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF TOILET SOAPS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

(CORRIGENDUM CUM ADDENDUM TO VALUATION RULING NO. 702/2014)

No. Misc/01/2008-II-(Part-2)

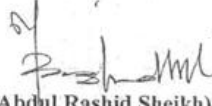
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Dated: ^{December} November 19, 2014

After the issuance of Valuation Ruling No. 702/2014 a number of representations have been received from importers for inclusion of their brand names in the Ruling. Consequently, in exercise of the powers conferred under Section 25-A of the Customs Act, 1969 an exercise for determination of customs values of certain soaps were conducted. The following corrigendum cum Addendum to the Valuation Ruling No. 702/2014 dated 25.11.2014 in respect of Customs values of Toilet Soaps shall be made.

2. In serial No. 1 against the Brand Name Clinique, the Customs Value shall be replaced with US \$ 5.
3. The word Yong Chin at serial No. 2 may be replaced with Yong Chin/YC (wooden packing).
4. The word Yong Chin/YC (soft packing) may be added to Serial No. 4 of the Valuation Ruling.
5. The following names/Brands are added against serial No. 6 of the Valuation Ruling.

Every Day, Grace, Miss London, La Bella, Deep, Plush, Luv, charm, Amorish, Vasolive, Morena, Bea, CrownLeather, Lily, Safah, Paradise


(Abdul Rashid Sheikh)
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.



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DETERMINATION OF CUSTOMS VALUES OF TOILET SOAPS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

(VALUATION RULING NO. 702/2014)

No. Misc/01/2008-II-(Part-2)

Dated: November 25, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Toilet Soaps are determined as follows: -

- 1. Background of the valuation issue:** Local manufacturers of soap noodles and soap have been agitating on determination of customs value of soap at very low prices, which according to them are even lower than soap noodle prices. On the other hand importers of soap have repeatedly contended that market realities are different and soaps are available at much cheaper prices in the international market and that existing ruling shall not be disturbed. Therefore, an exercise to determine the Customs values of Toilet Soaps under Section 25A of the Customs Act, 1969, was initiated.
- 2. Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act *ibid* was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations in declarations the same could not be relied upon. In the sequential order this office also conducted a market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Sub section (9) of Section 25 of the Customs Act, 1969 was however, applied to arrive at assessable customs values.
- 3. Stakeholders' participation in determination of Customs values:** Meetings were held with the stakeholders on 10-06-2014, 30-09-2014, 29-10-2014, 06-11-2014 and 20-11-2014, and their written and verbal contentions were scrutinized.
- 4. Customs values for Toilet Soaps:** Toilet Soaps *hereinafter specified* shall be assessed to duty/taxes at the Customs values in the table below:

S. No.	Brand names	PCT Heading	Proposed PCT for WeBOC	Customs Value (C&F) US\$/Kg.
1	Clinique	3401.1100 3401.1900	3401.1100.1000 3401.1900.1000	3.00
2	Stillman's, Cuticura, Yardley, Caress velvet bliss, Yong Chin, Dove	3401.1100 3401.1900	3401.1100.1100 3401.1900.1100	1.70
3	Pears, Dalan, Nivea, Enchanteur, Irish Spring, Romano Classic, Zest Scented, Lux, Camay, Lever 2000, Shea, Froton Fruity	3401.1100 3401.1900	3401.1100.1200 3401.1900.1200	1.30
4	Johnsons, Himalaya, Bee and Flower, Vaseline, Cleopatra, Brut, Classic White, Imperial Leather (Cussons), , Pamela, Cindy, Diana, Dura Lady, Lace Bath	3401.1100 3401.1900	3401.1100.1300 3401.1900.1300	1.00
5	Lervia, Asepso, Harmony, Fa, JO, Jolie, IRIS, Ava, May, Royal Leather, Royal, Silk, Savannah, Miss Paris, Piva,	3401.1100 3401.1900	3401.1100.1400 3401.1900.1400	0.75
6	Lark, TutiFruiti, Anita, Avena, Giv, Eve, Flavia, Ozona, Blossom, Aven, Liesel, Olina, Orchid, Soft Pearl, Lotus, Admire	3401.1100 3401.1900	3401.1100.1500 3401.1900.1500	0.70
Other Brands				
7	Europe/ USA / Canada	3401.1100 3401.1900	3401.1100.1600 3401.1900.1600	1.70
8	Middle East / Saudi Arabia/ Turkey	3401.1100 3401.1900	3401.1100.1700 3401.1900.1700	1.00
9	Other origins	3401.1100 3401.1900	3401.1100.1800 3401.1900.1800	0.90
10	Facial Liquid soaps (in tube) shall be assessed at 20% higher than the values indicated above			

5. In cases where declared/ transaction values are higher than the Customs values 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 this 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-A 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, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately.
9. *This Valuation Ruling Supersedes Valuation Ruling No. 496/2012 dated 27-11-2012.*


(Abdul Rashid Sheikh)
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
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4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Director, Directorate of Customs Valuation (Camp Office), Lahore.
14. Deputy Director, Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling and deleting the Valuation Ruling No. 496/2012 dated 27-11-2012.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. CHO, Customs Valuation, Custom House, Karachi.
21. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 151 floor, Custom House, Karachi.
22. Guard File.