



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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 Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer made of Plastic) under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1254 / 2018)

No. Misc/29/2017-IX(I) 1145

Dated: January 31, 2018

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer made of Plastic) are determined as follows:

2. **Background of the valuation issue:** Earlier the Customs values of Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer made of Plastic), were determined vide Valuation Ruling No. 1139/2017, dated 21.04.2017, followed by corrigendum dated 02.05.2017. The Director General of Customs Valuation vide Order in Revision No. 405/2017 dated 07.11.2017 directed to conduct comprehensive valuation exercise thoroughly, and to re-determine the Custom Values of the subject goods under Sec 25-A of the Customs Act, 1969. This office, therefore, initiated exercise for re-determination of customs values of the subject goods.

3. **Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were held on 26.09.2017, 05.12.2017 and 31.01.2018. The stakeholders were requested to furnish the following documents before or during the course of above said meeting:

- Invoices of imports during last three months showing factual value.
- Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate their stance.

4. The commercial importers participated in the scheduled meetings and presented their view point. They contended that the impugned Valuation Ruling prices are high and therefore require fair revision in line with the prevailing prices in the international market. The representatives of Collectorates stated that this item is also being declared in Chapter 84 and 39 in order to get benefit of reduced rate of custom duties and taxes. The view point of the participants was heard in detail and considered to arrive at custom values of subject goods.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs value of Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer made of Plastic). Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. Identical/ similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared



values of subject goods. Thereafter, market enquiries as envisaged under Section 25(7) of the Customs Act, 1969, were conducted. A number of items sold in the local market were obtained and worked out through deductive method of valuation. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values of Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer made of Plastic), and the custom values of the same have been determined under Section 25 (7) of the Customs Act, 1969.

6. **Customs values of the Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer made of Plastic):** Customs values of the Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer made of Plastic) *hereinafter specified*, shall be assessed to duty/taxes at the Customs Values mentioned below:

Description of goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in USS/Kg
Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers / Atomizer made of Plastic)	9616.1000	9616.1000.1000	China	4.60
		9616.1000.1100	Europe/ USA/ Canada	5.80
		9616.1000.1200	Korea/Taiwan /Thailand	5.35
		9616.1000.1300	Other origins	5.45

Note

The Assessing and Reviewing officers may kindly ensure to assess the subject item under its proper PCT so that undue benefit under chapter 39 or 84 of Pakistan Customs Tariff is not extended.

7. 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 and the same may be communicated to this Directorate General forthwith. In case of consignments imported by air, the assessing officer shall take into account the element of air freight while assessing the goods.

8. **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.

9. **Revision of the value determined vide this Valuation Ruling:** A revision 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 of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.



10. The Collectors of Customs may kindly ensure that the values given in this Valuation 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 this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the table to this Valuation Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

11. *This ruling supersedes Valuation Ruling No.1139/2017 dated 21.04.2017 read with corrigendum vide dated 02.05.2017.*


(Muhammad Iqbal Muneeb)
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 (Appraisal), 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.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauje-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading In WeBOC database system and deleting VR No. 1139/2017 dated 21.04.2017.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisal (East/West), Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR website.
22. Guard File.