



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 Muhammad Bin Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

DETERMINATION OF CUSTOMS VALUES OF TOOTH BRUSHES  
(H.S.CODE NO. 9603.2100) UNDER SECTION 25-A OF THE  
CUSTOMS ACT, 1969.

(VALUATION RULING NO. 736/2015)

No. Misc/02/2015-VIII (B) 8913

Dated: May 25, 2015

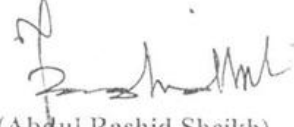
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Tooth Brushes (9603.2100) are determined as follows:

- 1. Background of the valuation issue:** A representation was received from MCC (Appraisement)-East, Custom House, Karachi for determination of Customs values of Tooth Brushes. Accordingly, process for determination of customs value was initiated and meetings with stakeholders were held on 30-04-2015 and 14-05-2015, which were attended by the importers.
- 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/similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969. In the sequential order, this office also conducted market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. On-line values were also checked. All the information was analyzed and evaluated. Consequently, Customs Values of Tooth Brushes are determined under Sub-Section (9) of Section 25 of the Customs Act, 1969.
- 3. Stakeholders' participation:** Meetings were held with stakeholders and importers including representatives of trade bodies on 22-04-2015 and 05-05-2015, to discuss the current international market prices of subject goods.
- 4. Customs values for Tooth Brushes** of low value brands of China origin excluding imports by multinational companies are *hereinafter specified*, shall be assessed to duty/taxes at the following customs values:-



S. No	Description	PCT code	Proposed PCT for Weboe	Origin	Customs Value (C&F)
(1)	(2)	(3)	(4)	(5)	(6)
1.	Tooth Brushes for adults (in retail packing)	9603.2100	9603.2100.1010	China	US\$ 0.45/dozen
2.	Tooth Brushes for children (in retail packing)	9603.2100	9603.2100.1020	China	US\$ 0.36/dozen
3.	Tooth Brushes for adults (in bulk without retail packing)	9603.2100	9603.2100.1030	China	US\$0.28/dozen
4.	Tooth Brushes for children (in bulk without retail packing)	9603.2100	9603.2100.1040	China	US\$0.24/dozen

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 or section 24-D of the Customs Act, 1969.
7. **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 issuance of this Ruling, 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 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 for redressal.

  
 (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 (Appraisalment), 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), 1<sup>st</sup> Floor, PT&T Audit Building, Mauje-Darya Road, Lahore.