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 Perfumes/Eau De Toilet/Eau De Parfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perispirant/Body Deo/Deo Stick/Roll-on Under Section 25-A of the Customs Act, 1969

(VALEUATION RULING NO. 8/1/2016)


In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Perfumes/Eau De Toilet/Eau De Parfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perispirant/Body Deo/Deo Stick/Roll-on are determined as follows:

2. **Background of the valuation issue:** Customs values of Perfumes/Eau De Toilet/Eau De Parfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perispirant/Body Deo/Deo Stick/Roll-on were earlier determined through Valuation Ruling No.588/2013, dated 29-03-2014 and followed by addendum and corrigendum vide dated 24-10-2013 and 16-09-2015. Court set aside corrigendum dated 14-10-2013, to the Valuation Ruling No.590/2013 vide order dated 03-11-2015, with remarks that **the Director Valuation has no authority and jurisdiction in law to issue corrigendum except for purpose as provided under Section 206 of the Customs Act, 1969**, whereas, in the instant matter there is not such situation and in fact substantial amendments have been created distortion in uniform assessment of the goods, leaving unfettered discretion to be exercised by the assessing officer, and therefore, cannot be sustained. In compliance to the Honourable Sindh High Court at Karachi’s judgment, it was decided that all consignments falling under the valuation rulings No.588/2013, dated 30-09-2013, 589/2013, dated 30-09-2013, 590/2013, dated 30-09-2013 and 596/2013, dated 24-10-2013, be assessed under section 81 of the Customs Act,1969 by clearance Collectorates securing the differential amount of duties and taxes between declared value and values mentioned in the relevant valuation ruling and then the case be forwarded to this Directorate for determination of correct value. Meanwhile, the Directorate initiated an elaborate exercise for issuing new valuation rulings of Perfumes/Eau De Toilet/Eau De Parfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perispirant/Body Deo/Deo Stick/Roll-on with a view to reflect the current prices of these items prevailing in the international market.

3. **Stakeholders’ participation in determination of Customs values:** Meeting with stakeholders including importers, FPCCI/KCCI/APCTIA and representatives of trade bodies were held on 21-12-2015 and 28-12-2015 to discuss the issue of valuation and get feedback of the stakeholders. All Pakistan Cosmetics & Toiletries Importers Association (APCTIA) remained actually involved in the entire process. The stakeholders insisted that to provide a level field the new Valuation Ruling should be issued under Section 25 (7) and basis should be retail
market prices. They, however, claimed higher profit margins for different levels. They were asked to submit Sales Tax Invoices in order to substantiate the above claim, which they failed to do. Only one importer submitted him Sales Tax Invoices. However, the association got conducted market survey on their own and submitted its finding to the department, which were duly considered. Office of the Chief Collector South (Appraisal) also provided a report of a separate survey conducted by them, on the request of this Directorate, which was also considered for determining the customs values of above items.

4. 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 in hand. Transaction value method under Sub-Section (1) of Section 25 of the Act, 1969, was found inapplicable because it is generally known to all that most of the invoices are manipulated/fabricated locally, hence total reliance thereon cannot be made to ascertain the correct transactional value. Identical/similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were also not found applicable in view of the reason mentioned above in the case of Sub-Section (1). In view of foregoing position, it was decided to determine the customs value under sub-section (7) of section 25 of the Customs Act, 1969. Keeping in view the surveys conducted by the association, office of the Chief Collector (Appraisal)/South, Karachi and by this Directorate General itself.

5. Customs values for Perfumes/Eau De Toilet/Eau De Perfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perpirant/Body Deo/Deo Stick/Roll-on: Perfumes/Eau De Toilet/Eau De Perfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perpirant/Body Deo/Deo Stick/Roll-on of brands hereinafter specified shall be assessed to duty/taxes at the Customs Values mentioned separately for each brands category herein below:-

A-Category Brands

Rolf, Vintage, Yazan, Ysl.

**B-Category Brands**


**C-Category Brands**


**D-Category Brands**


**E-Category Brands**


**F-Category Brands**

Man, Manon, Marchéth, Marine Code, Marquess Rammy, Marquis, Masterpiece, Max Creation, Maxi, May 18th, Mays Rose, Mb, Mehas, Mehrab, Meli Melo, Melipona, Memorable, Men Private, Men Zone, Menia, Mer Blue, Merci, Merci Women, Midnight, Midnight Dreams, Midnight Oud, Mirage, Mirage Edition, Mis'ch, Misquaal, Miss 16, Miss Celina, Miss Color, Miss Cute, Miss Cute Noir, Miss Darling, Miss Flower, Miss Glam, Miss Obama, Miss Var-Fashion, Mission, Mist Women, Mistic Waters, Moire, Momentum, Montage, Moon, Moon Drop, Moon Light, Moon Raker, More Love, More N More, Morena, Moroccan Rose, Mukbaker, Mukbaker Al Oud, Mukhlat Al Oudh, Mukhllat Oudh Al Mukbaker, Mukhwat Abiyad, Musk Abiyad, Musk Al Sultan, Musk Ghazal, Musk Hayati, Musk Madina, Musk Makkta, My Deo, My Style Classic, My Style Epic, Mystic Waters, Nabeel, Nadin, Nair Spray, Naema Black, Naema White, Nancy, Nation, Nature, Nave, Near By Heart, Nebras, Nectar, Naturiume, Napoleon Boss, Network, New York, Newyork Dance, Niam, Nice, Nice Black, Nice Change, Nice Feelings, Nice Feelings Black, Nice Lover, Night, Night Clubs, Nike, Nila, No Marks, Noir Purify, Noir Purity, Noor, Novia, Novelle, November 18th, Nu Feel, Nuit Extreme Pour Homme, Numero Duo, Numero Uno, Nuvo, Ocean Wave, Octave, October 10th, Oh My Love, Olay, Olo Pure, Ombre Et Lumiere, Omnia Gold, Omnia Silver, One Man Only, One Man Show, One World, Only Aqua, Only For Him, Only Me, Only You, Opia, Opia Delicate, Opio Extreme Desire, Opio Glamour, Opio Higher Dezire, Opio Hot Fever, Opio Incense, Opio Intant Dezire, Opio Intense, Opio Next, Opio Palladium, Opio Serene Pink, Opio Temptation, Opio Vault Black, Opio Vault Charm, Orchid Noir, Organic Original, Osman De Noir, Ouch, Ouch Baby, Ouch Ginger, Ouch Scary, Ouch Smarty, Ouch Splitz, Ouch Sporty, Oud, Oud Al Ahaab, Oud Al Rehab, Oudh Al Abiyad, Oudh Al Amiri, Oudh Al Bahar, Oudh Al Methali, Oudh Al Misk, Oudh Al Mukbaker, Oudh Al Ragtha, Oudh Siuff, Oudi, Over The Moon, Page 3, Paladium, Palmiers, Palmolive, Panache, Parisvally, Parisvally Bellawomen, Parisvally C Duce Men, Parisvally C Duce Women, Parisvally Caliber Men, Parisvally Club Island Blues, Parisvally Club Oh My Love, Parisvally Club True Blues, Parisvally Club You Are Tough, Parisvally Dew Women, Parisvally Encoded Women, Parisvally Foxy Women, Parisvally Its Delicious Women, Parisvally Le Reve Women, Parisvally Memento Men, Parisvally Nero Men, Parisvally Noir Purify, Parisvally Ocean One Men, Parisvally Ocean One Sport Men, Parisvally One Wish Women, Parisvally Possessed By Midnight Women, Parisvally Ragazzo Men, Parisvally Ransom Men, Parisvally Serenade Women, Parisvally Silver Slush Men, Parisvally Slush Women, Parisvally Unlimited Marine, Parisvally Unlimited Men, Parisvally Vero Amore Women, Passion, Passion For Green, Passion Women, Passionate Forever, Passport, Patel Fresh, Patron, Pearl, Pearly, Pension, Pink Beauty, Pink Blush, Pink Cloud, Pink Coral, Pink Diamond, Pink Heart, Pink Nanny, Pixy, Platinum, Play Boy, Pleasance, Pleasure, Poem, Policy, Portia, Porrn, Posh Black, Posies, Pour Elle, Pour Femme, Pour Homme, Power On, Precious, Precious Black, Precious Lady, Precious Love, Precious Moments, Precious Musk, Precious Pink, Predator, Premium Plus, Prestige Pour Homme, Pretty Pretty, Pretty Taylor, Pride, Prime Collection, Prime Men, Primero, Princess Of Dreams, Privacy, Privé, Pro Level, Promise Prophecy, Proud Red, Provoke Black, Provoke White, Prov-Vit B5, Pure Feelings, Pure Game, Pure Gold, Pure Heart, Pure Instinct, Purple Amethyst, Purple Flame, Purple Orchid, Queen B, Queen Of Romance, Qurour, R&R, Rasasi, Rasasi Creamy Powdery, Rasasi Inspired By Flower, Rasasi Life, Rasasi Pearl, Rasasi Pour Femme, Rasasi Pour Homme L'EAU Rouge, Rasasi Pour Homme L'EAU Verte, Blaze, R&R Blaze Sports, R&R Challenger, R&R Challenger Sports, R&R Divine Blue, R&R Divine Pink, R&R Element Blanche, R&R Element Bleu, R&R Element Noir, R&R Element Rouge, R&R Intimacy Blanche, R&R Intimacy Noir, R&R Invade, R&R Invoke, R&R La Beauty Blanche, R&R La Beauty Noir, Race, Ramba, Randa, Range, Rapido, Rasha, Rayan, Real, Rebel, Reborn, Red Car, Red Channel, Red Desire, Red Dreams, Red Fantacy, Red Knot, Red Ribbon, Red Rose, Red Ruby, Red Secret, Redriguez, Rejoice,
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**Notes:**

i) Consignments of the Brands not mentioned at the table above, may be assessed by the clearance Collectorates provisionally under Section 81 of the Customs Act, 1969 and forwarded the same to the Directorate for determination of its fair value and finalization.

ii) If custom value of any imported good(s) of instant categories is not explicitly mentioned in the aforesaid table, the value there of will be determined in line with values indicated against the specific PCT heading / origin in the table above.

iii) Any Perfume, Eau de Any Product imported in a KIT/GIFT SET form will be assessed according to the PCT of each item separately in the kit by the values mentioned thereof in this valuation ruling.

6. 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, or by land route, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **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-Section (4) of Section 25A or section 25D of the Customs Act, 1969.

8. **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, 7th Floor, Custom House, Karachi.

9. 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.

10. **This Valuation Ruling supersedes Valuation Ruling No.588/2013, dated 30-09-2013, and addendum and corrigendum vide dated 24-10-2013 & 16-09-2015, respectively.**

   (Manzoor Hussain Memon)
   Director

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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.
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.
9. 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 One Customs & WeBOC database system and deleting Valuation Ruling No.588/2013, dated 30-09-2013, and addendum and corrigendum vide dated 24-10-2013 & 16-09-2015, respectively.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
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, Appraisement, 1st Floor, Custom House, Karachi.