

The Collector of Customs, Collectorate of Customs (Appraisalment -West / Appraisalment -East / Appraisalment - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi /Hyderabad / (Appraisalment / Enforcement),Quetta / Gawadar / (Appraisalment / Enforcement / AIIA), Lahore / Appraisalment, Faisalabad / Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment / Enforcement),Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House Karachi) / Transit Trade, Karachi.

**DETERMINATION OF CUSTOMS VALUES OF TOILETRIES/FACE/TALCUM
POWDER, FACE AND SKIN CREAMS/LOTIONS, TOOTH PASTE, AFTER SHAVE
SHAVING CREAM/GEL/FOAM, SOAP IN OTHER FORMS & FACIAL WASH UNDER
SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 1606/2022)

C. No. Misc/14/2018-II/235.

Dated: 02-03-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Face/Talcum Powder, Face and Skin Cream/Lotions, Tooth Paste, After Shave, Shaving Cream/Gel/Foam, Soap in other Forms and Facial Wash etc. are determined as follows: -

2. **Background of the valuation issue:** Earlier, the customs values of Face/Talcum Powder, Face and Skin Cream/Lotions, Tooth Paste, After Shave, Shaving Cream/Gel/Foam, Soap in other Forms and Facial Wash etc. were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1529/2021 dated 02-04-2021, which was challenged under section 25D of the Customs Act, 1969. The Director General of Customs Valuation passed Order-in-Revision No. 42/2021 dated 05-11-2021 with the direction to revisit the categorization of "Glamorous Face" and "Dream Pure Naturals" brands by ascertaining their market position/prices and thereafter updating the impugned Ruling. Accordingly, an exercise was undertaken by the Directorate General of Customs Valuation to determine the Customs Values of subject goods in terms of Section 25A of Customs Act, 1969.

3. **Stakeholders' participation in determination of values:** Meeting was held on 18-11-2021 which was attended by different stakeholders. The participants were requested to submit following documents before or during the course of meeting so that customs values could be determined: -

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

The meeting was attended by importers and stakeholders and their points of view were heard in detail to arrive at customs values of subject goods. During the meeting importers of Glamorous Face & Dream Pure Naturals contented that their low end brands were mentioned in Category "B", which should be mentioned in Category "C" instead. In this regard, they submitted

imports documents. The documents submitted by the importers were examined along with market surveys and past clearance data to determine customs values of the subject goods.

4. Method adopted to determine Customs values: Valuation methods given in Section 25 of the Customs Act, 1969 were duly applied in their sequential order to arrive at customs values of subject goods. The transaction value method under Sub-Section (1) of Section 25 of the Customs Act, 1969 was found inapplicable because requisite information was not available as per law. The wide variations of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence requisite information required under law was not available to arrive at the transaction value. Therefore, identical/ similar goods value methods as provided in Sub-Sections (5) and (6) of Section 25 *ibid* were examined for applicability to the valuation issue in the instant case. The same provided some reference values but could not be exclusively and solely relied upon. In line with statutory sequential order of Section 25, this office conducted market inquiries and Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969, and was applied to arrive at assessable customs values of Face/Talcum Powder, Face and Skin Cream/Lotions, Tooth Paste, After Shave, Shaving Cream/Gel/Foam, Soap in other Forms & Facial Wash.

5. Customs values for Face/Talcum Powder, Face and Skin Cream/Lotions, Tooth Paste, After Shave, Shaving Cream/Gel/Foam, Soap in other Forms & Facial Wash - hereinafter specified shall be assessed to duty/ taxes on the minimum Custom values mentioned separately for each brands category herein below: -

A-CATEGORY BRANDS

ACM, Acqua Di Parma, Aerin, Alegenist, Amore Pacific, Amouage, Aramis, Archery, Armani, Avene, Azzaro, Balenciaga, Bigen, Bc-Ceuticals, Burberry, Bvlgari, Calvin Klein, Canali, Carolina herrera, Cartier, Chanel, Chloe, Chole, Chopard, Christian Dior, Claiborne, Clarins, Clinique, Crabtree & Evelyn, Creed, Dali, Davidoff, Dermalogic, DKNY, Dolce & Gabbana, Dunhill, Elemis, Elizabeth Arden, Escada, Estee, Euphoria, Fendi, Ferragamo, Ferrari Endless, Ghousons, Givenchy, GNC, Gucci, Guerlain, Guinot, Hermes, Hugo Boss, Igoraloren, Igora Royal, Issey Miyake, Jean Patou, Jean-Paul Gaultier, Joop Jump, Juicy Couture, Karl Lagerfeld, Kenneth Cole, Kenzo, Label M, Lacoste, Lalique, Lancome, Lanvin, Lauder Escada, Lavin, Lierac, Liz Claiborne, MAC, Mauboussin, Mont Blance, Nancaster, Narciso R, Neutrogena, Nina Ricci, Noreva, Obagi, Obsession, Opium, Pacco Rubanne, Peers, Perry Ellis, Polo, Prada, Proactive, Purin, Ralph Laureen, Red Musk, Roderiguez, Rogger & Gaillet, Salvatore, Skin Medica, SVR, Tea Tree, Tree Fresh, The Art Of Shaving, The Body Shop, Tomy, Hill, Toni & Guy, Tussardi, Van Cleef & Arpels, Versace, Victoria Secrets, Xonia, YSL

B-CATEGORY BRANDS

Aqua, Avon, Beauty And Silence, Biogenik, Biolyn, Bioline Boots, Clairol, Classic, Crack, Deep, Du Vi Stockholm, Etude, Filorga Skin Care, Farmessi, Foltene, Garneir Color Natural Men, Garnier Men, Gosh, Glo Minerals Make Up, Gold Bond, Head & Shoulders, Institute, ISIS Phama, Just For Men, Jegents, Jo Malone, Janssen, Just 4, L'Oreal Paris Majirel, Kryolan, Koleston, L'Oreal Paris I NOA Color, L'Oreal Paris Kerastase, L'occitane, L'Oreal, L'Oreal Paris Casting, L'Oreal Paris Dermo Expert, L'Oreal Paris DIA, L'Oreal Paris Excellence, L'Oreal Paris Platinum, L'Oreal Paris Serie Expert, L'Oreal Paris Studio Line, L'Oreal Paris Techniart, L'Oreal Paris Xtenso, L'Oreal Paris (ELVIVE), L'Oreal Paris Mythic Oil, Marks & Spencer, Mustela, Old Spice, OPI, Passion, Pantene, Purin, Royal Gold, St Secret, Stageline, Tegmen, Thalgo, Wonder Z

C-CATEGORY BRANDS

4me, 5way, Cream Silk, Vita Cream, 7 Vita, A'Mrij, Active, Adidas, Afshan, Aichun, Aival, Ajmal, Akat, Alan Jey New Placent Alan, Alisha, Al'lure, Almo, Aloe Vera, Alpi Fresh, Altamoda, Amaris Cosmetics, Amir, Amoray, Amorish, Amrij, Andalu Naturals, Aqua Blue, Aqua Fresh, Archi, Arimatic, Aris, Aris Cosmetics, Arm & Hammer, Armaf, Astonish, Aveeno, Axe, AHC, Azka, B & B, Baby Mild, Barbershop Stuff, Bath & Body Works, BCL, Beauty, Beauty Formula, Beaver, Bello, Berry Well, Bingo Care, Bio Beauty, Bio Cream, Bio Glow, Biore, Blesso, Blitz, Blue Image, Blue King, Blue Touch, BN, Bob, Body Luxuries, Boi Oil, Bonacure, Bond Street, Brut, Brylcreem, Byphasse, C&c, C.Booth, Caimei, Citra, Camay, Camey, Capri, Caresse Natural, Carex, CB, CHI, Chique, CiF, Ciptadent, Clean&Clear, Clear, Clear Asil, Cleopatra, Clere, Clinic Plus, Closeup, Cobra, Colgate, Collection, Color, Colorslik, Color Me, Colour N Care, Comex, Compact, Concept, Concord, Cool & Cool, Cool Breez, Corsair, Cosmic Girl, Creme21, Crest, Cruset, Cussions, Cussons, Cuticura, Dabur, Daily Defence, Dalan, Dalton, Dalton Medora, Dark Black, Dawn, Dax, Deco A-1200, Deep Fresh, Deep Heat, Delta, Denim, Denon, Deomania, Detol, Dettol, Dexe, Dial, Diana, Did, Dikson, Doctor, Doctor Plus, Doctor Sam, D'olive, Dora, Dorlene, Dove, Dream Pure Naturals, Dr. Rimpler, Dr. James, Dreamron, Dupas, E Vitamin, Easy, El Paso, El More, Elentee Soy, Elentee Joy, Elnett, Emami, Emani, Emeron, Emotion, Enchanteur, Enliven, Eskinol, Eskulin, Essence, Essentialz, Estiara, Eternal Love, Eternity, Evadream, Evans, Eveline, Everyuth, Fa, Fade Out, Fair & Fair, Fair & White, Fair & Lovely, Fair Time, Fairness, Faith In Nature, Farmasi, Farmona, Fascino, Fashion Elite, Fashion Natura, Faultless, Febereze, Ferrari, Ferrero, Ferriro, Festival, Feverz, Fiabila, Fiabilo, Finesse, Fiore Bello, Fixer, Flex, Florens, Flower Shop, FNAC, Forever, Formula, Freeman, Fresh & White, Fresh Breath, Frey, Fructis, Fruiser, Fruit, Fruitina, Fruito, Full, Galaxy, Gambit, Garden, Glama, Guudcure, Garnier, Gatsby, Geniol, Gentle, Gillette, Ginseing, Glade, Glamorous Face, Glatt, Gliss, Glomesh, Glysolid, Go Care, Godrej, Golden Girl, Glam up, Glow & Lovely, Got2b, Green World, Guhl, Hair Care Olive, Hair Code, Hair Repair, Halus, Handsome, Harmons, Hawallan, Healthy Shop, Hello Kitty, Hemani, Herbal Doctor, Herbal Essence, Herbaline Essentials, Herman, Hifa, Himalaya Herbals, Himani, Holly Wood, Hollywood Style, Home, Home Alone, Home Plus, Honey Lotion, Hortaleza, Hs Argon, Imperial Leather, India Tree, Indola, Insignia, Iris, Isabelle Lancray, Itch Guard, Jardin, Jardon, Jergens, Jerom, John Allen, John Frieda, Johnson & Johnson, Jolan, Jolen, Junsui, K Brother, Kanwan, Kelly, Kiss Beauty, Kodomo, Kozmo, La Fresh, Lierac n Jow ae, Lynx, Lace, Lady Diana, Lady Speed, Lakeme, Lana, Lanofil Nature, Laquila, Lark, Le-Aroma, Lichen, Life, Lifebuoy, Like, Lisap, Listerine, Livon, LK, Loewe, Lolane, Lonkom, Lonkoom, Lorenay, Lorney, Lorvel, Lorys, Lovely, Lovenzo, Lovium, Luce, Lucky, Lumice, Lux, Lyms, Mach, Macho, Macho Beard Products, Madi International, Majestic, Majix, Makkaj, Maryaj, Max Fair, May, May Fair, Maycare, Mclean, Mcleans, Medex, Medora, Mena, Millionaire, Miss London, Mistine, Mirada, Morena, Morning Fresh, Move, Mp3, My Rose, Mystek, Nexxus, Nair, Nature, Nature Secret, Naturilum, Neon, New Lief, New Hall, New Life, Nicaea, Nihar, Nike, Nino, Nitro, Nivea, No Marks, Nouveau, Nova, Noxzema, Nu Feel, Oe, Olive, Olive Babies, Olivia, Oracare, Oral-B, Organic, Oyster Cosmetics, Palette, Palmers, Palmolive, Panache, Panammas, Paradise, Paris, Paris Collection, Poppy, Party Success, Pearl Drop, Pears, Pepsodent, Perfume Choice, Pert, Pert Plus, Petal Fresh, Petroleum Jelly, Pielor, Piva Pixy, Platinum Cashash, Pleasure, Poise, Pomley, Ponds, Posa, Posh Black, Pretty Pink, Pride, Prill, Protect & Clean, Prov-Vit B5, Pucelle, Pure Derm, Purell, Purt Plus, Queprepari Cartera, R&R, Rexaline, Radox, Rasasi, Rayef, Real, Real +, Reborn Beauty, Red & Black, Redist, Redone, Relax, Restoria, Revivogen, Revlon, Rexona, Rica, Rimmel, Ring Guard, Rivaj, Rivaj Hd, Roop Nikhar, Royal, Royal Marriage, Royal Mirage, Raidant, Royal Premium, S C Johnson, Safah, Safe Guard, Sahara, Saloon, Salsun Blue, Santoor, Sapil, Schauma, Schwarzkopl & Henkel, Schwarzkoph, Scink, Secret Love, Sellion, Sen, Sensitive, Setwet, Sevloon, Sexcity, SHE, Silken, Silvikirin, Simple, Skin Care, Skin Care Olive, Skin Doctor, Sla, Slade, Smart Collection, Soft Touch, Soft & Gentle, SOL, SPA Saloon, Special, Spring Song, ST John, St. Ives, State Strong, Stillman's, Storm, Suave, Subaru, Succeed,



Sudo Cream, Sunkiss, Sunsilk, Super Silk, Super Soft, Super Storm, Swiss Image, Syoss, Tabae, Taft, Tag Him, Tango, The Vitamin Company, Thicker Fuller Hair, Tift, Tiger, Touch & Glow, Touch Me, Trace Me, TRESemme, U & Me, Ulay (Olay), Ultra Compact, Vaseline, Vasmol, Vatika, Veet, VI John, Vicks, Vince, Viso, Vital, Vizo, VLCC, Vo5, VS Labs, Wella, White Care, White Rain, White Rose, White Satin, White Tone, Winner Manufacturer, Winner Manufacturing, Wisdom, Wokali Cosmetics, Wonderful, Wood, WP, Xpel, Yardley, Yes Now, Yoko, Yong Chin (YC), Ys, Zact, Zenix, Zero Fizz, Zest, Zinc, Zixian NA, Zwistal.

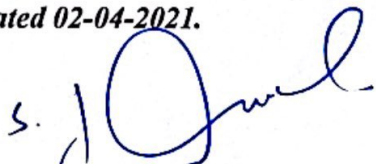


Sr. No.	Item Description	Standard Weight/ Volume of Unit/Pc (net content)	PCT	Proposed PCT of WeBOC	Customs Values (C&F) US\$/Pc (net content weight /volume) All Origin		
					A	B	C
(1)	(2)	(3)	(4)	(5)	(6)		
1	Talcum Powder	250	3304.9120	3304.9120.1000	1.17	1.00	0.52
2	Lotions	250	3304.9910	3304.9910.1000	4.95	1.77	0.50
3	Cleanser/Cleansing Milk	200	3304.9910	3304.9910.1100	3.84	1.47	0.48
4	Face/Skin Cream/ Serum (including whitening and lightening cream)	100	3304.9910	3304.9910.1200	1.96	0.85	0.22
5	Face /Skin Tonic Toner/Gel	150	3304.9910	3304.9910.1300	2.99	1.08	0.30
6	Mask/Scrub	150	3304.9910	3304.9910.1400	2.69	1.21	0.30
7	Makeup Remover	100	3304.9910	3304.9910.1500	2.01	0.89	0.34
8	Toothpaste	150	3306.1010	3306.1010.1000	1.12	0.70	0.21
9	After Shave	100	3307.1000	3307.1000.1000	3.45	1.14	0.47
10	Shaving Cream	200	3307.1000	3307.1000.1100	1.98	1.40	0.70
11	Shaving Gel/Foam	300	3307.1000	3307.1000.1200	2.51	1.76	0.90
12	Liquid Soap/ Wash/ Hand wash/ Shower gel/ Body Wash	300	3401.2000	3401.2000.1000	0.78	0.58	0.26
13	Face Wash/ Facial Foam	100	3401.3000	3401.3000.1100	0.86	0.65	0.17

Notes:

- The Customs values shall be assessed on the basis of standard packing weight/ piece given in column 3 of above tables. The items containing weight different from said weight may be assessed on prorata basis.
- The above values do not apply to the imports made directly by multinational companies from their sister concern of same name. Such consignments shall be assessed in accordance with provisions of Section 25 of the Customs Act, 1969 and kept under close watch. Any anomaly observed may be taken cognizance of and reported to this Directorate General.
- Consignments of brands not mentioned in the above table may be assessed by the clearance Collectorate under section 25 of the Act. However, in case the assessable customs values of such goods cannot be determined by the Collectorate, then Section 81 of the Customs Act, 1969 may be invoked and the case be referred to this Directorate for determination of its actual value for finalization.

- iv. *If any product is imported in the form of a KIT or a GIFT SET, the same shall be assessed according to the PCT of each item separately available in the kit/gift set, against the values mentioned in this Valuation Ruling.*
- v. *Variant of aforementioned shall be assessed on the value determined for the main brand.*
6. In cases where declared/ transaction values are higher than the Customs value determined in this Ruling, the assessing officer 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.
7. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25A of the Customs Act, 1969.
8. **Review of the value determined vide this Valuation Ruling:** A review petition may be filed against this Ruling, as provided under Section 25D 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.
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 Directorate General immediately. The Customs values determined in the Valuation Ruling are for the descriptions and specifications as mentioned herein. HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or other certifications 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 of the Customs Act, 1969 or any other law in vogue therein.
10. *This ruling supersedes the Valuation Ruling No. 1529/2021 dated 02-04-2021.*


(Syed Fawad Ali Shah)
Director

Copy for information to: -

- 1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South) Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs Balochistan, Custom House, Quetta.
- 9) The Chief Collector of Customs Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation-FBR, Islamabad.

- 11) The Director General, PCA& Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director General, Transit Trade, Custom House Karachi
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 15) The Director, Transit Trade, Custom House Karachi
- 16) The Director, Directorate of Customs Valuation, Lahore.
- 17) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 18) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 19) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 20) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 21) The Webmaster, Federal Board of Revenue, Islamabad.
- 22) Guard File.

The Collector of Customs, Collectorate of Customs (Appraisement -West / Appraisement -East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi /Hyderabad / (Appraisement / Enforcement),Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement),Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House Karachi) / Transit Trade, Karachi.

DETERMINATION OF CUSTOMS VALUES OF HAIR CARE PRODUCTS/ SHAMPOOS
/ CONDITIONERS AND HAIR SPRAY / GEL / WAX / CREAM/ COLOUR/ OIL /COAT
/AQUA / HYDROGENPEROXIDE LIQUID / DEVOLPER /ACCELERATOR / UNDER
SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1605 / 2022)

C. No. Misc/14/2018-II/234.

Dated: 02-03-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Hair Care Products/ Shampoos / Conditioners And Hair Spray / Gel / Wax / Cream/ Colour/ Oil /Coat /Aqua / Hydrogen Peroxide Liquid / Developer /Accelerator are determined as follows: -

2. **Background of the valuation issue:** Earlier, the customs values of Hair Care Products/ Shampoos / Conditioners And Hair Spray / Gel / Wax / Cream/ Colour/ Oil /Coat /Aqua / Hydrogen Peroxide Liquid / Developer /Accelerator were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1530/2021 dated 02-04-2021, which was challenged under Section 25D of the Customs Act, 1969 before the Director General Customs Valuation, Karachi. The same was remanded back for Item No. 2 (Hair Color Dye Shampoo) vide Order-in-Revision No. 22/2021 dated 15-07-2021 with the direction to re-check and correct the categorization of 'Glamorous Face' and 'Dream Pure Naturals' brands after verification from the market. Moreover, a letter from the office of the Chief Collector of Customs Appraisement (South) Karachi vide letter C. No. SI/Misc/07/2021-CC(Appr)/293 dated 12-01-2022 regarding under-invoicing in certain Hair Color products was also received in this office. In view of the foregoing, an exercise was undertaken by the Directorate General of Customs Valuation to determine the Customs Values of subject goods in terms of Section 25A of Customs Act, 1969.

3. **Stakeholders' participation in determination of values:** Meeting was scheduled and held on 18-11-2021 that was attended by different stakeholders. The participants were requested to submit following documents before or during the course of meeting so that customs values could be determined: -

- i. Invoices of imports during last three months showing customs value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.

- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during the last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

The meeting was attended by importers and stakeholders and their points of view were heard in detail to arrive at customs values of the subject goods. During the meeting importers contention that the "Bigen" Hair Color brand is not mentioned in the valuation ruling, therefore, some commercial importers are clearing the same on lower values. Also some importers contented that their low end brands Glamorous Face & Dream Pure Naturals were mentioned in Category "B" and these may be mentioned in Category "C" instead. In this regard, they submitted imports documents. The documents were examined alongwith the market surveys and past clearance data to determine custom values of subject goods.

4. Method adopted to determine Customs values: Valuation methods given in Section 25 of the Customs Act, 1969 were duly applied in their sequential order to arrive at customs values of subject goods. The transaction value method under Sub-Section (1) of Section 25 of the Customs Act, 1969 was found inapplicable because requisite information was not available as per law. The wide variations of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence requisite information required under law was not available to arrive at the transaction value. Therefore, identical/ similar goods value methods as provided in Sub-Sections (5) and (6) of Section 25 *ibid* were examined for applicability to the valuation issue in the instant case. The same provided some reference values but could not be exclusively and solely relied upon. In line with statutory sequential order of Section 25, this office conducted market inquiries and Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969, and was applied to arrive at assessable customs values of Hair Care Products/ Shampoos / Conditioners And Hair Spray / Gel / Wax / Cream/ Colour/ Oil /Coat /Aqua / Hydrogen Peroxide Liquid / Developer /Accelerator.

5. Customs values for Hair Care Products/ Shampoos / Conditioners And Hair Spray / Gel / Wax / Cream/ Colour/ Oil /Coat /Aqua / Hydrogen Peroxide Liquid / Developer /Accelerator - hereinafter specified shall be assessed to duty/ taxes on the minimum Customs values mentioned separately for each brands category herein below: -

A-CATEGORY BRANDS

ACM, Acqua Di Parma, Aerin, Algenist, Amore Pacific, Amouage, Aramis, Archery, Armani, Avene, Azzaro, Balenciaga, Bigen, BC-Ceuticals, Burberry, Bvlgari, Calvin Klein, Canali, Carolina Herrera, Cartier, Chanel, Chloe, Chole, Chopard, Christiandior, Claiborne, Clarins, Clinique, Crabtree & Evelyn, Creed, Dali, Davidoff, Dermalogica, DKNY, Dolce & Gabbana, Dunhill, Elemis, Elizabeth Arden, Escada, Estee, Euphoria, Fendi, Ferragamo, Ferrari Endless, Ghousons, Givenchy, GNC, Gucci, Guerlain, Guinot, Hermes, Hugo Boss, Igora Lauren, Igora Royal, Issey Miyake, Jean Patou, Jean-Paul Gaultier, Joop Jump, Juicy Couture, Karl Lagerfeld, Kenneth Cole, Kenzo, Label M, Lacoste, Lalique, Lancome, Lanvin, Lauder Escada, Lavin, Lierac, Lizclaiborne, MAC, Mauboussin, Mont Blanc, Nancaster, NarcisoR, Neutrogena, Nina Ricci, Noreva, Obagi, Obsession, Opium, PacoRubanne, Peers, Perry Ellis, Polo, Prada, Proactive, Purin, Ralph Lauren, Red Musk, Rodriguez, Rogger&Gaillet, Salvatore, Skin Medica, SVR, Tea Tree, The Art of Shaving, The Body Shop, TomyHill, Toni & Guy, Tree Fresh, Tussardi, Van Cleef & Arpels, Versace, Victoria Secrets, Xonia, YSL.

B-CATEGORY BRANDS

Aqua, Avon, Beauty and Silence, Biogenik, Biolyn, Boots Bioline, Clairol, Classic, Crack, Deep, Du'Vi



Stockholm, Etude, Filorga Skin Care, Foltene, Framessi, Garnier Color Natural Men, Garnier Men, GloMinerals make up, Gold Bond, Gosh, Head & Shoulders, Just For Men, Institute Jergents, ISIS Phama, Jo Malone, Janssel, Just 4 L'Oreal Paris Majirel, Kryolan, Koleston, L'Oreal Paris NOA Color, L'Oreal Paris Kerastase, L'occitane, L'Oreal, L'Oreal Paris DIA, L'Oreal Paris Platinum, L'OrealPari, L'Oreal Paris(ELVIVE), L'Oreal Paris Mythic Oil, L'Oreal Paris Serie Expert, L'Oreal Paris Techniart, L'Oreal Paris Casting, L'Oreal Paris Dermo Expert, L'Oreal Paris Excellence. L'Oreal Paris Xtenso, Marks & Spencer, Mustela, Old Spice, OPI, Passion, Pantene, Purin, Royal Gold, Secret, Stageline, Studio Line, Tegmen, Thalgo, VIP Colour Shampoo, Professional, Wonder Z, Xonia.

C-CATEGORY BRANDS

4 me, 5 way cream & Vita Cream, 7 Vita, A' Mrij, Active, Adidas, Afshan, Aichun, Aival, Ajmal, Akat, AL'Lure, Alan Jey New PlacentAlan, Alisha, Aloe Vera, AlpiFresh, Altamoda, Amaris Cosmetics, Amoray, Amorish, Andalu natural, Aqua Blue, Aqua Fresh, Archi, Arimatic, Aris, Aris Cosmetics, Arm & Hammer, Armaf, Astonish, Aveeno, Axe, AHC, Azka, B & B, Baby Mild, Barbershop Stuff, Bath & Body Works, BCL, Beauty, Beauty Formula, Beaver, Bello, Berry Well, Bingo Care, Bio beauty, Cream Slik, Bio Glow, Biore, Blesso, Blitz, Blue Image, Blue King, Blue Touch, BN, Bob, Body Luxuries, Boi Oil, Bonacure, Bond Street, Brut, Bryl Cream, Byphasse, C&c, C.Booth, Caimei, Citra, Camay, Capri, Caresse Natural, Carex, CB, CHI, Chique, CiF, Ciptadent, Clean & Clear, Clear, Clear asil, Cleopatra, Clere, Clinic Plus, Close up, Cobra, Colgate, Collection, Color, Colorsilk, Colour Me, ColourN Care, Comex, Compact, Concept, Concord, Cool & Cool, Cool Breeze, Corsair, Cosmic Girl, Creme21, Crest, Cruset, Cussions, Cussons, Cuticura, Dabur, Daily Defence, Dalan, Dalton, Dalton Medora, Dark Black, Dawn, Dax, Deco A-1200, Deep Fresh, Deep Heat, Delta, Denim, Denon, Deomania, Detol, Dettol, Dexe, Dial, Diana, Did, Dikson, Doctor, Doctor Plus, Doctor Sam, D'Olive, Dora, Dorlene, Dove, Dream Pure Naturals, DR. Rimpler, Dr. James, Dreamron, Dupas, E Vitamin, Easy, El Paso, El More, Elentee Soy, Elentee Joy, Elnett, Emami, Emani, Emeron, Emotion, Enchanteur, Enliven, Eskinol, Eskulin, Essence, Essentialz, Estiara, Eternity, Evadream, Evans, Eveline, Everyuth, Fa, Fadeout, Fair & Fair, Fair & White, Fixer, Fair & Lovely, Fair Time, Fairness, Faith in nature, Farmasi, Fascino, Farmona, Fashion Elite, Fashion Natura, Faultless, Febreze, Ferrari, Ferrero, Ferrero, Festival, Feverz, Fiabila, Fiabilo, Finesse, Fiore Bello, Flex, Florens, Flower Shop, FNAC, Forever, Formula, Freeman, Fresh & White, Fresh breath, Frey, Fructis, Fruiser, Fruit, Fruitina, Fruto, Full, Galaxy, Gambit, Garden, Garnier, Gatsby, Geniol, Gentle, Gillette, Ginseing, Glade, Glamorous Face, Glatt, Gliss, Glomesh, Glysolid, Go care, Glams, Guucure, Godrej, Golden Girl Glam Up, Got2b, Green World, Guhl, Hair Care Olive, Hair Code, Hair Repair, Halus, Handsome, Harmons, Hawallan, Healthy Shop, Hello Kitty, Hemani, Herbal Doctor, Herbal Essence, Herblin essentials, Harman, Hifa, Himalaya Herbals, Himani, Holly Wood, Holly Wood Style, Home, Home Alone, Home Plus, Honey Lotion, Hortaleza, HS Argon, India Tree, Indola, Insignia, Iris, Isabelle Lancray, Itch Guard, Jardin, Jardon, Jergens, Jerom, John Allen, John, John Frieda, Johnson & Johnson, Jolan, Jolen, Junsui, K Brother, Kanwan, Kelly, Kiss beauty, Kodomo, Kozmo, lierac n jow ae, La Fresh, Lace, Lady Diana, Lakeme, Lana, LanofilNature, Laquila, Lark, Lead Speed, Le-Aroma, Lichen, Life, Lifebuoy, Like, Lisap, Listerine, Lynx, Livon, LK, Loewe, Lolane, lonkom, Lonkoom, lorenay, lorney, Lorvel, lorys, lovely, Lovenzo, Lovium, Luce, Lucky, Lumice, Lux, Lyms, Mach, Macho, Macho Beard Products, Madi International, Majestic, Majix, Makkaj, Maryaj, Max Fair, May, May Fair, Maycare, Mclean, Mcleans, Medex, Medora, Mena, Millionaire, Miss London, Mistine, Morena, Morning Fresh, Move, MP3, My Rose, Mystek, Nexxus, Nair, Nature, Nature Secret, Naturilum, Neon, New Lief, New Hall, New Life, Nicaea, Nihar, Nike, Nino, nitro, Nivea, No Marks, Newhall, Nouveau, Nova, Noxzema, Nu Feel, OE, Olive, Olive Babies, Olivia, Oracare, Oral-B, Organic, Oyster Cosmetics, Palette, Palmers, Palmolive, Panache, Panammas, Paradise, Paris, Paris Collection, Paris Collection

Poppy, Party Success, Pearl Drops, Pears, Pepsodent, Perfume Choice, Pert, Pert Plus, Petal Fresh, Petroleum jelly, Piclor, Piva, Pixy, Platinum Cashash, Pleasure, Poise, Pomley, Ponds, Posa, Posh Black, Pretty Pink, Pride, Prill, Protect & Clean, Prov-VitB5, Pucelle, Pure Derm, Purell, Pur Plus, Queperpari Cartera, Radox, Rasasi, Rexaline, Real, Real +, Reborn Beauty, Red & Black, Redist, Redone, Relax, Restoria, Revivogen, Revlon, Rexona, Rica, Rimmel, Ring Guard, Rivaj, Rivajhd, RoopNikhar, Royal, Royal Marriage, Radiant, Royal Mirage, Royal Premium, S C Johnson, Safah, Safe Guard, Sahara, Saloon, Salsun Blue, Spring Song, Santoor, Schauma, Schwarzkopf & Henkel, Schwarzkoph, Scink, Secret Love, Sellion, SEN, Sensitive, Setwet, Sevloon, Sexcity, SHE, Shehnaz Hussein, Shelley, Shifei, Shirley May, Shokubustu, Signal, Signal 2, Signature, Silk, Silken, Silvikiran, Skin Care, Skin Care Olive, Skin Doctor, Slade, Sla, Smart Collection, Soft Touch, Soft & Gentle, SOL, SPA Saloon, Special, ST John, ST. Ives, Simple, State Strong, Sudo, Stillman's, Storm, Suave, Subaro, Subaru, Succeed, Sunkiss, Sunsilk, Super Silk, Super Soft, Super Storm, Swiss Image, Syoss, Tabac, Taft, Tag Him, Tango, The Vitamin Company, Thicker Fuller Hair, Tift, Tiger, Touch & Glow, Touch Me, Trace Me, TRESemme, U & Me, Ulay (Olay), Ultra Compact, Vaseline, Vasmol, Vatika, Veet, VI John, Vince, Viso, Vital, Vizo, VLCC, Vo5, VS Labs, Wella, White Care, White Rain, White Rose, White Satin, White Tone, Winner Manufacturer, Winner Manufacturing, Wokali Cosmetics, Wonderful, Wood, WP, Xpel, Yardley, Yes Now, Yoko, Yong Chin(YC), Ys, Zact, Zenix, Zero Fizz, Zest, Zinc, Zixian NA.

Sr. No.	Item Description	Standard Weight/ Volume of Unit/Pc (net content)	PCT	Proposed PCT of WeBOC	Customs Values (C&F) USS/Pc (net content weight /volume) All Origin		
					A	B	C
(1)	(2)	(3)	(4)	(5)	(6)		
1	Shampoo / Conditioner	400	3305.1000	3305.1000.1000	4.60	1.39	0.43
2	Hair Color Dye Shampoo	400	3305.1000	3305.1000.2000	4.70	1.45	0.55
3	Hair Spray/Hair Straightening	300	3305.2000	3305.2000.1000	2.50	1.90	1.10
4	Hair Gel / Wax	150	3305.2000	3305.2000.1100	1.90	0.68	0.28
5	Hair Cream, all kinds	150	3305.9010	3305.9010.1000	1.62	0.88	0.40
6	Hair Color	100	3305.9020	3305.9020.1000	2.50	0.70	0.31
7	Hair Oil	250	3305.9090	3305.9090.1000	2.40	1.27	0.66
8	Hair Mousse	150	3305.9090	3305.9090.1100	1.90	0.92	0.39
9	Hair lightening/ Remover/ Bleach Cream/ Lotion Powder	100	3305.9090	3305.9090.1200	0.85	0.38	0.22
10	Aqua/Hydrogen Peroxide Liquid/ Developer/ Accelerator	100	3305.9090	3305.9090.1300	0.58	0.28	0.14
11	Hair Coat / Serum	100	3305.9020	3305.9020.1100	0.84	0.45	0.25

Notes:

- The Customs values shall be assessed on the basis of standard packing weight/ piece given in column 3 of above tables. The items containing weight different from said weight may be assessed on prorata basis.

- ii. *The above values do not apply to the imports made directly by multinational companies from their sister concern of same name. Such consignments shall be assessed in accordance with provisions of Section 25 of the Customs Act, 1969 and kept under close watch. Any anomaly observed may be taken cognizance of and reported to this Directorate General.*
- iii. *Consignments of brands not mentioned in the above table may be assessed by the clearance Collectorate under section 25 of the Act. However, in case the assessable customs values of such goods cannot be determined by the Collectorate, then Section 81 of the Customs Act, 1969 may be invoked and the case be referred to this Directorate for determination of its actual value for finalization.*
- iv. *If any product is imported in the form of a KIT or a GIFT SET, the same shall be assessed according to the PCT of each item separately available in the Kit/Gift set, against the values mentioned in this Valuation Ruling.*
- v. *Variant of aforementioned shall be assessed on the value determined for the main brand.*

7. In cases where declared/transaction values are higher than the customs values determined in this Ruling or higher evidential data is available of stipulated period 90 days, 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 consignment imported by air, the assessing officer shall take into account the difference between air freight and sea freight while applying the customs values determined in this Ruling.

8. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25A 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 25D 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.

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 Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purpose 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. 1530/2021 dated 02-04-2021.***


 (Syed Fawad Ali Shah)
 Director

Copy for information to: -

- 1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South) Custom House, Karachi.

- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs Balochistan, Custom House, Quetta.
- 9) The Chief Collector of Customs Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation-FBR, Islamabad.
- 11) The Director General, PCA& Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director General, Transit Trade, Custom House Karachi
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 15) The Director, Transit Trade, Custom House Karachi
- 16) The Director, Directorate of Customs Valuation, Lahore.
- 17) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 18) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 19) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 20) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 21) The Webmaster, Federal Board of Revenue, Islamabad.
- 22) Guard File.