



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7th FLOOR, CUSTOM HOUSE, KARACHI

The Collectors of Customs, Collectorate of Customs, (Appraisalment - West / Appraisalment - East / Appraisalment - Port Muhammad Bin Qasim / Enforcement JIAP / Export / Export PMBQ), 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.

DETERMINATION OF CUSTOMS VALUES OF DISPOSABLE RAZOR AND RAZOR PARTS UNDER SECTION 25A THE CUSTOMS ACT, 1969.

(VALUATION RULING NO 1736/2023)

File No. Misc/16/2017-VI / III

Dated: - 31 -1-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Disposable Razor and Razor Parts are determined as follows:

Background of the valuation issue: Earlier, the Customs values of disposable razor and razor parts were determined vide Valuation Ruling No. 1364/2019 dated 29-04-2019 with limited scope. The existing Valuation Ruling is more than 3 years old and a representation was received that raw material costs have been increased so the value of disposable razors and razor parts should also be increased. Moreover, the brands which have been given exception in the existing Ruling may also be added in the upcoming Valuation Ruling as the same are being mis-invoiced. Accordingly, an exercise has been initiated by this Directorate to re-determine Customs values of disposable razor and razor parts under Section 25A of the Customs Act, 1969.



2. Stakeholders' participation in determination of Customs values: Meetings were convened on 15-11-2022 and 23-11-2022 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of the subject goods were deliberated upon in detail in the afore-referred meetings.

3. Analysis / Exercise done to determine Customs Values: Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section 25 (7) of the Customs Act, 1969.

4. Method (s) adopted to determine Customs values: Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in their sequential order to arrive at the Customs value of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) & (6) ibid were examined for applicability to

determine Customs value of subject goods. The data provided some reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities and variation in declaration. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-section (7) of Section 25 of the Customs Act, 1969. Various Retail markets were visited to observe the Customs values of disposable razor and razor parts. On the basis of available data/information collected and exercise conducted, the value of disposable razor and razor parts has been determined under sub-section (7), read with Section 25 (9), of Section 25 of the Customs Act, 1969.

5. Customs values for Disposable Razor and Razor Parts: Disposable Razor and Razor Parts *hereinafter specified* shall be assessed to duty / taxes at the Customs values as per the following table:

S. No	Description of Goods	PCT CODE	Proposed PCT CODE for WeBOC	Origin	Customs Value (C&F) US\$/PC
(1)	(2)	(3)	(4)	(5)	(6)
1	Disposable Razor Twin Blade Plastic Body (Low End Brands)	8212.1000	8212.1000.1000	Vietnam	0.094
			8212.1000.1100	China	0.084
			8212.1000.1200	Other Origins	0.101
2	Disposable Razor Triple Blade Plastic Body (Low End Brands)	8212.1000	8212.1000.1300	Vietnam	0.105
			8212.1000.1400	China	0.095
			8212.1000.1500	Other Origins	0.126
3	Razor for Personal hygiene (All Types)	8212.1000	8212.1000.1600	All Origins	0.088
4	Disposable Razor Twin Blade Plastic Body (High End Brands)	8212.1000	8212.1000.1700	All Origins	0.16
5	Disposable Razor Triple Blade Plastic Body (High End Brands)	8212.1000	8212.1000.1800	All Origins	0.32
6	Disposable Razor Triple Blade Metalized Body / Handle (High End Brands)	8212.1000	8212.1000.1900	All Origins	1.66
7	Disposable Razor five Blade Metalized Body / Handle (Manual) (High End Brands)	8212.1000	8212.1000.2000	All Origins	3.32
8	Disposable Razor five Blade Metalized Body / Handle (Battery Powered) (High End Brands)	8212.1000	8212.1000.2100	All Origins	4.81

