GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI
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The Collectors of Customs, Collectorates of Customs (Appraisement – West)/ Appraisement – East / SAPT / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisement/Enforcement), Quetta/Gawadar/ Khuzdar (Appraisement / Enforcement/ AIIA), (Appraisement – East / Appraisement –West, Lahore/ Faisalabad Appraisement / Enforcement, Sargodha/ Enforcement. 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 PERFUMES / EAU DE TOILETTE / EAU DE COLOGNE UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1814 /2023)

No. Misc/14/2018-II/2021-II/921 Dated: 11-10-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Perfumes / Eau De Toilette / Eau De Cologne are determined as follows:

Background of the valuation issue: Earlier, the Customs values of Perfumes / Eau De Toilette / Eau De Cologne were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1790/2023 dated 26-06-2023. The said Valuation Ruling was challenged before the Director General of Customs Valuation, Karachi under Section 25D of the Customs Act, 1969. The Director General vide Order-in-Revision No.44/2023 dated 27-07-2023 set aside the impugned VR to the extent of Category-E and Category-F only. Accordingly, a fresh exercise for determination of Customs values of Perfumes / Eau De Toilette / Eau De Cologne, in line with the values prevalent in the international market prices has been undertaken by this Directorate.

2. **Stakeholders' participation in determination of Customs values:** Meeting was convened on 15.08.2023 which was attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. The participants submitted their proposals and the same were considered pertaining to the valuation of subject goods.

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) read with Section 25(9) 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 sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1)

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of Section 25 of the Customs Act, 1969, was found inapplicable due to wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at correct/ transaction value. Therefore, identical/similar goods value methods provided in Section 25(5) (6) ibid were examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence 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 Wholesale and Retail Markets were visited. On the basis of available data / information collected and exercise conducted, the values of Perfumes / Eau De Toilette / Eau De Cologne have been determined under sub-section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969.

5. **Customs values of Perfumes / Eau De Toilette / Eau De Cologne -** Perfumes / Eau De Toilette / Eau De Cologne, hereinafter specified, shall be assessed to duty / taxes at the Customs values mentioned separately for each brands category against them in the Table below:

A+ (PLUS) CATEGORY
Annick Goutal Eau d' Hadrian, Baccarat Les Larms, Caron Poivre, Chanel, Chanel 1932, Chanel Allure, Chanel Antaeus, Chanel Beige, Chanel Bleu, Chanel Chance, Chanel Coco Mademoiselle, Chanel Coco Noir, Chanel Cristale, Chanel Egoiste, Chanel Grand Extrait, Chanel N*19, Chanel N*22, Chanel N*5, Chanel Platinum Egoiste, Clive Christian No.I, Clive Christian No I Imperial Majesty Perfume, Delicious, DKNY Golden, Guerlain, Hermes 24 Faubourg, Jar Bolt of Lightning, Silver Creed, Joy By Jean Patou.
A CATEGORY
Accord Parfait, Acqua Di Portofino, Aerin, Agave, Algenist, Amika, Amore Pacific, Amouage, Anastasia Beverly Hills, Ann Gerard, Anna Paghera, Annick Goutal, Anthony, Apivita, Ardency INN, Arty Fragrance By Elisabeth De Feydeau, Atelier Cologne, Baccarat Perfumes, Balenciaga, Bare Minerals, Beauty Blender, Becca, Belif, Benefit, Besame, Bio Ionic, Bite Beauty, Black Up, Blend, Blend Smart, Bline, Blithe, Blue De Chanel, Bobbi Brown, Body Shop, Bois 1920, Bond No.9, Boscia, Boy Friend, Brett Freedman Beauty, Briogeo, Bronze Buffer, Bumber & Bumble, Butter, Butter London, Buxom, Byredo, Cane + Austin, Caolion, Carven, Caudalie, Cb I Hate Perfume, Chosungah, Christian Darvin, Christian Dior, Christian Louboutin, Christophe Robin, Cinema Secrets, Cire, Cire Trudon, Clarins, Clarisonic, Clate London, Clean, Clearogen, Clive Christian, Colorescience, Commodity, Comptoir Sud Pacifique, Coola, Cosmo Cube, Cover Fx, Creed, Curl Styler, D & S Durga, Deborah Lippmann, Derek Lam 10 Crosby, Derma Doctor, Derma Flash, Derma blend, Dermarche, Dermarche Labs, Designer Sheikh, Deva Curl, Diamancel, Dior, Diptyque, Disney Collection, Dphue, Duo, Earth's, Earth's Nectar, Eau D'italie, Elizabeth and James, Evody, Hermes, Histoires De Parfums , Imaginary Authors, Ineke, Jack Black, Jar Perfumes, Jargents, Jimmy Choo, Jo Malone, John Frieda, Jovoy, Joya, Jul Et, Jul Et Mad, Juniper Ridge, Labs, Le Labo, London, Londoner, Lutens, Mad, Maison Francis Kurkdijan, Mauboussin, Mendittorosa, Micallif, Nectar, Neutrogena, Odin, Olfactive Studio, Opi, Parfum D'empire, Parfum D'orsay, Parfums De Nicolai, Parfums Del Rae, Parfums Mdci, Penhaligon, Ramon Monegal Xerjoff, Serge, Serge Lutens, Shalini Perfumers, Teo Cabanel, Terre D"Hermes Eau Tres Fraiche, The, The Art of Shaving, The Blend, The Different Company, Tom Ford, Toni & Guy, Trudon, Van Cleef & Arpels.
B CATEGORY
Acqua Di Parma, Agent Provocateur, Anna Sui, Antonio Banderas, Bahoma London, Biotherm, By Kilian, Carolina Herrera, Chopard, Comme Des Garcons, Emporio Armani, Estee, Estee Lauder, Fendi, Giorgio Armani, Gloria Vanderbilt, Helena Rubinstein, Jean Patou, Jean Paul Gaultier J P G, Juliana, Juliana Paes, Lancome, Machine, Machino, Marc Jacob, Mont Blanc, Narciso Rodriguez, Paes, Paloma Picasso, Robert Piguei, Robert Piguet, Shu Uemura, Sudo, The Body Shop, Theiry Mugler, Viktor & Rolf,

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YSL, Yves Saint Laurent.

C CATEGORY

British Sterling, Britney Spears, Bruno Banani, Buberrys, Buberrys Spots Men, Burberry, Bvlgari, Caron, Cartier, Chloe, Clinique, Cole, Davidoff, Davidoff Cool Water, Dhan Al Oudh, Dhanel, Dkny, Dolce & Gabbana, Dunhill, Eliza Berth, Escada, Euphoria, Ferrari, Givenchy, Graffity, Gucci, Hugo Boss, Iceberg, Issey Miyake, Jette Joop, Jil Sander, John Varvatos, Juicy Couture, Kenneth, Kenneth Cole, Kenzo, L'Occitane, Lacoste, Narcisse, Nikos, Nikos Sculpture, Nina Ricci, Nivea, Obsession, Oriflame, Oud Al Afdal, Paco, Polo, Prada, Ralph Lauren, Roberto Cavalli, Salvatore Ferragamo, Trussardi, Vera Wang, Versace.

D CATEGORY

1000 Flowers, Accendis, Aigner, Alfred Dunhill, American Beauty, Anais Anais, Anne Klein, Aramis, Arm & Hammer, Aveda, Azzaro, Beyonce, Boss, Boucheron, Cacharel, Calvin Klein, Cedar, Cerruti, CK, Clairo, Creso, Curve, Darphin, Elizabeth Arden, Elizabeth Taylor, Eternity, Green World, Guy Laroche, J P G, Jaipur, Jay Z, Joop, Lalique, Liz Claiborne, Marc Ecko, Marks & Spencer, Mercedes Benz, Michael Kors, Millionaire, MP3, Noreil New York, Norell New York, Originel & Essentiel, Parfum Hashtag, Paris Hilton, Parlux, Pearl Drops, Perry Ellis, Perry Reserve Women, Pielor, Pitbull, S T Dupont, Tommy Freedom Men Edt, Tommy Girl, Tommy Hilfiger, Tommy Men, Tuscany, Ultra Compact, Victoria's Secret, Vinienne Westwood.

E CATEGORY

Adolfo Dominguez, Amir Adnan, Asghar Aloi, Bath & Body Works, Bentley, Borjan, Breakout, Bugatti, BTW, Cambridge, Co Natural, Chevignon, David Beckham, David! Bustamante, Dhamma, Diesel, Edenrobe, Gant, Giorgio Beverly Hili, Giorgio Beverly Hill, Gres, Gres Cabotine, Gul Ahmed, Harley Davidson, Hummer, Humayyun Alamgir, Hush Puppies, Ideas, J./Junaid Jamshed, Jafferjees, Jesus Del Pozo, Khaadi, Lanvin, Lee Cooper, London Spirit, Mangoo, Maria B, Massimo Dutti, MTJ, Naf Naf, Nautica, Oil of Arabia, Orient, Outfitters, Parfums Gres, Payot, Porsche, Sana Safinaz, Sarah Jessica Parker, Shakira, Stendhal, Swiss Army, Taylor Swift, Tonino Lamborghini, True Religion, Usher, V.John, Wasim AKram 414, Warda, Wild fox, Zara, Zeen, Zelburry.

F CATEGORY

200, 313, 717, 1101, 1999, 02, 08 Original, 08 Sports, 0x2, 1 Free, 100 Cents, 100 Year, 1000000 Euro EDT, 121 Men, 18 plus, 181 Ceremony, 1881 Black, 18th Century, 1st Impression EDP, 5 Number, A Secret B, Aashiq Walhan, Ab Silver, Ab Spirit, Abdul Rehman Banafa, Ablaze, Abraaj, Absolute, Across, Act Bio, Action, Action Latafa, Action Sports, Active, Addicted, Adel, Adidas, Admirable, Admit, Adoration, Adore, Adverse, Affection love, Afreen, Afzal Abeer, Agent, Agua Brava, Agua De Luna, Agua Lavanda, Agua Quorum, Ahasees, Ahl Al Garam, Ahlam Al Azara, Ahlam ul Arab, Ahlami, Aimess, Ain Alaik, Air Fragrance, Air Spray, Airsto, Airval, Ajmal, Ajrak, Ajwad, Akat, Akaya Blue, Akaya Double Rose, Akaya Secret, Akseer Al Hub, Al, Al Aan, Al Anood, Al Aswad, Al Dhanab Al Sael, Al Fustan, Al Hadaya, Al Hawdaj, Al Hub Kida, Al Ishq Al Aswad, Al Jamal, Al Jamal Al Aswad, Al Johrat, Al Joud, Al Karam, Al Madayen, Al Mamlakah, Al Mamlakah Intense, Al Mirah, Al Musk, Al Ood, Al Oud, Al Rayaan, Al Salama, Al Wahlan, Al Walan, Alain Daniel, Aleeda, Alert, Alexander Of Paris, All Brands Of Beauty Emotion, Allure, Alone, Alpi Fresh, Altitude Effect, Altomoda, Amateur, Amaya, Ambassador, Amber, Amber Light, Ambitions, Ambre Sublime, America, Amir, Amirati, Amof Gehanted, Amour Night, Ana, Anbar, Anfar, Angham Al Hub, Anouk, Antonio Puig, Apology, Approved, April 2nd, Aqua, Aquatic Rose, Aques, Arabesque, Arabian Gems, Arancia, Archi, Arizona, Arjowaan, Armada Black, Armateur, Army Flight, Arnof Gehanted, Aroma, Arrivederci, Artist, Artist Pour Femme, Artist Pour Homme, Asayel, Ashsab Al Sadah, Ashwood Oud, Aslubi, Aspen, Aspiration, Aspire, Asrar Al Lail, Assension, A-Star, Atarfull, Ateeq, Athena, Attar Nubala, Attitude, Attractive, August 31st, Aura, Autehor, Avantagard, Avantgard Black Mountain, Avatar, Aviator, Away, Ax, Axe, Axe creation, Axe Man, Ayam ul Zahoor, Ayoon Al Emarat, Ayoon Habibi, Ayun Kuhaila, Azbah, Azeez, Azka, Azur De Puig, B & B, B.United, Backpack, Badour, Badr, Baheej, Balquis, Barbie B, Barbie Blue, Barbie Pink, Base Code, Basma, Batool, B-Brand, Bcl, Be Black, Be My Angel, Be My Angel In Heaven, Be So Fit, Be Woody, Bea Fruity, Beau Contour, Beau Ideal, Beautiful Love, Beautiful Women, Beauty, Beauty & Silence, Beauty Amour, Beauty rose, Bel, Belicia, Bella, Belle File, Belle Fille, Belle Vie, Bello, Belong, Beloved, Benetion, Benetton, Best, Betsy, Beyond, Beyond Femme, Beyond Home, Beyond Homme, Beyond Stars, Bilquis, Bint Al Noor, Bio Glow, Bio Women, Bisca, Black, Black Apple, Black Belt,

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Black Boss, Black Car, Black Cash, Black Diamond, Black Lilly, Black Man, Black Mark, Black Market, Black Musk, Black Network, Black O Man, Black Onyx, Black Opio, Black Oud, Black Out, Black Shadow, Black Soul, Black Soul Imperial, Black Zone, Blaze, Blaze Sports, Bleu Deluxe, Blew, Blica, Bling, Blitz, Blog, Blue, Blue Amor, Blue Angle, Blue Arctic, Blue Author, Blue Belle, Blue Car, Blue Clubs, Blue Desire, Blue Feeling, Blue Femme, Blue Homme, Blue Iris, Blue laser, Blue Lisa, Blue Oud, Blue Rinse, Blue Secret, Blue Seduction, Blue Shadow, Blue Sky, Blue Stone Men, Blue-2, Blush, Bm, Bn, Bn Collection, Bnano Secrecy, Boche, Body & Soul, Body Fantasies, Body Luxury, Body Man, Body Musk, Body Pleasure, Body Smart, Body Speed, Bogart, Bogart Pour Homme, Bogart Silver Scent, Bold, Bold and Beautiful, Bold Women, Bonamour, Bond, Bond Street, Bonita, Bonjour Delux, Bos Phore, Boss black, Boston Man, Bourjois Masculine 2, Bowling Green, Brave, Brave Agua Brava, Brave Man, Brave Woman, Breath, Bright Love, Brilliance, Brown Orchid, Brummel, Brut, Brut Classic, Bu Be Ur Self, Budoor, By Chance, C Booth, C by Concept, Cabin Women, Cagnito, Caladium, Call Me, Cambria, Candide, Capture Black, Capture Gold, Career Men, Caress, Carli, Carrera, Carrera Emotion, Carrera Master, Casamance, Cascade, Cascade Chopad, Casino, Casual, Catchy, Catherine Spray, Catwalk, Celebrity, Celebrity Gold, Celebrity Pink, Celebrity Purple, Celebrity Red, Celine Dion, Censurable, Cerise, Cest La Beaute, Cest La Beaute Pink Lady, Cest La Vie Concentree, Cest La Vie Intense, Chairman, Chalon, Chambre, Chamiso, Champion, Champion Black, Chancelier, Change Of Heart, Chap Ash, Chap Saffron, Charismatic, Charlie, Charlie Revlon, Charm, Charme, Charming, Chase, Chateau Noir, Cheerful, Cherished, Cherished Woman, Chess Black, Chess In Blue, Chess Sport, Cheval, Chic Charm, Chichi, Chichi Crazy, Chichi Men, Chique, Choice men, Choice Women, Chorle, Christine Darvin, Cigar, Cindy C, Cinthol, City Striker, Classic Blue, Classic Collection Numero, Classic Creation, Classic Jasmine, Classic Men, Cleopatra, Click, Cloque, Club, Club 21, Club Hill, Coach, Code, Cold Silver, Collection, Cologne, Color me, Colors, Colors Men, Colors Women, Colour me, Combat, Comis Range Etc, Compass, Complex, Confidential, Conquer, Conscious, Constella, Consul, Cool, Cool Water, Cooze, Coquette Pour Femme, Core Groseille, Core, Core Groseille, Corsage, Corsair, Coty, Country Club, Couture, Creator Pour Femme, Credible Noir, Credible White, Cremezi, Cross, Croshtich, Crusier, Cu See You, Cuba Tin, Curious, Cute, Cygnus, Cyrus, Czarina, Czarina Crystelle, D & g perfume, Daeman Ma'ak, Daffodil, Dagmar, Dahnal Oud Khalifa, Dahnal Oud Nubala, Daily Defence, Dakar, Dala Al Arais, Dalan, Damsel Lush, Damsel Scarlet, Daniel Hills Red, Daniella Alderic Creator Pour Femme, D'aqua Rosa, Dar ul Shabab, Dare Man, Dare Woman, Daring, Dark, Dark Night, Darker Naive, Dawn, Dazzle, D'bois, Debonaire, Debudent, Decade, December 2nd, Declare, Deep end e De La Armonia De Los Sentidos, Deep Energy, Deep Heat, Deep Heet, Deep Red, Defense, Dehn Al Oudh Abiyad, Delicate Heart, Delicious Doll, Deliciously Dark, Delight Ful, Delight Full, Delightful Women, Deluxe Enjoyable, Deluxe Man, Deluxe Africa, Denim, Deomania, Depende Del Azul Dei Cielo, Depend Del Color De Las Roses, Depende De La Armonia De Los Sentidos, Depende Del Azul Del Cielo, Depend Del Color De Las Roses, Desert Liwa, Desert Princess, Destorty, Destroy, Deve, Devine Sensation, Devotion, Dew, Dhan Oudh, Dhanal Oudh, Diable Bleu, Dial, Diamond Rain, Dickson, Diehard Man, Digital, Dignity, Dione, Diplomat, Diplomate, Disclosure, Distance, Divine, Djs Concepts, Djs Concepts Ltd, Djs-Concepts, Djs-Concepts Ltd, Dng, Dnohenia, Dolcetto, Dolcetto The One, Don Carlos, Donna, Double, Dove, Dr. James, Dream, Dreaming Prince, Dreams, Drops, Duet, Dumont, Dylastie, Dynamic, Dynamical, Dynamo, E&P Femme, E&P Right Blue, Echo, E-Choice, Ecstasy, Ecstatic, Ectasy, Eden, Edge, E-Femme, Ego, E-Homme, Ehsas, Ehsasi Bek, Eldorado, Eldorado Al-Pf-001, Elegan Abeer, Elegance, Element, Elie, Elior, Elixir, Elle, Elle Et Son Secret, Eman, Embassador, Emotion, Emperor, Emperor Intense, Empress, Encenter, Enchant Shine, Enchanter, Encore, Endurance, Endure Link, Endure Live, Endure Scent, Energy Blue, Engage, Engage Men, Engine, English Blazer, Enigma, Enliven, Enter Night, Enter The Night, Entrepreneur, Enzo, Equate, Ertona Passion, Escape, Eshtiyaq, Eskulin, Essence, Essential, Essentialz, Essenza Silver, Et Son Secret, Eternal, Ethnic, Etui Coff, Europa, Eva, Evaflor, Everlasting, Every Day, Every One, Evolution, Evolve, Excel, Excellus, Exciting Love, Excuse, Exist, Exotic, Exotica, Expose, Extreme, Fade Out, Fair & Fair, Fakhr Al Jammal, Fame Por, Fame Woman, Fancy, Fantastic, Fantasy, Fantazia, Fares Al Jazeera, Farhat Al Hub, Farmasi Baby Cologne, Fascinating, Fashion+, Fashion+ Sports Ice, Fashion Police Original Men, Fashion+ Sport, Fashionable, Fawakah, Feah, February 29th, Fee, Femania, Fenjal, Ferocious, Ferrero, Ferrior, Ferrori, Fickle, Fighting Temptation, Fiore, Fire, First Look, Flamboyant, Flash, Fleur De Soie, Fleur De Sole, Flora, Floral, Floralys, Florence, Flyback, Fogg, Fonce Man, Fonce Woman, For, For You, Forum, Fougere Fraiche, Foxy Lady, Fragment, Fragmont, Freeda, Freedom, Freeman, French, French Club, French Mastic, Fresh, Freshner, Fruit, Fukat-ul-hebab, Full, Full Fresh, Fur Elise, Fursan Al Arab, Fursan Najd, Fusion, Fusion Men, Futura La, Futura La Famme, Gadeer, Galace Sensuelle, Galice Gold, Gallant, Gallet, Game, Game Spirit, Garden, Gatsby, Gaze, Geisha, Generation 2020, Generation 2022, Genesis Femme, Genesis Gold, Genesis Homme,

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Genesis Noir, Gentle, Genuine Touch, Geparlys, Geparlys Black Terrence Tin Pack, Get Ready, Gh brown, Ghair, Ghawy, Ghazal Al Binat, Ginger, Giovanni Bassi, Given Blue Level, Glamour, Glam-Up, Glatt, Gleam, Glenn Perri Eclat D'Elegance, Glittering Lips, Glitz Women, Glorify, Glossi Girl, Glow Dor, Godrej, Gold, Gold & Dole, Gold Issime, Gold Pour, Gold Power, Gold Wings, Gold Wood, Golden, Golden Beauty, Golden Girl, Golden Glow, Golden Hours, Golden Leaf, Golden Ring, Golden Sand, Golden Star, Golden Time, Golf, Golf Open, Good Girl, Good Grace, Good Guy, Gorgeous, Grateful, Gray Oud, Green Apple, Green Aqua, Green Lily, Green wich, Grey Flannel, Guess, Guilt, Gulbadan, Guroor Gold, Guroor Silver, H & H, H De Cyzone, Habeeb Al Qaib, Habibi Ana, Habibi Barcelona, Hajarul Aswad, Hala, Hams Al Habeeb, Hamsat Al Lail, Hanen, Hania, Hanna Wish, Happy Heart, Happy Moment, Happy Spirit, Hareer, Havec, Hawaii Wood, Hawwa, Hazehi Lailati, Heat, Heavenly Garden, Heavenly Scents, Her Highness, Hercule, Heritage, Hermest, Hermitage, Hero, Hevoc, High travel, Higher Dezire, His Highness, Historic, Historic Intense, Hitman, Hold Me Tight, Holiday, Holly Wood, Honest, Honey Moon, Hooriyah, Hope, Hot & Cold, Hot Blast, Hot Gold, Hot Ice, Hot Ice Attitude Power Home, Hot Ice Attitude Power Homme, House of Fragrance, Huddle, Hulm Jameel, Hunt, Hustler, I & Admire, I Love You, I'aiment, Ibdaa, Ice, Ice Dive, Ice Musk, Icon Deluxe, Icon Rg Edt Ns, Identity, Idle Rose, Idv, Ifi Perfumes, Ifi Rangers, Ignition, Illusion Men, Illusionist, Imagine, Impear, Impossible Lady, Impression, Impulse, In Contour, Inadvert, Incense, Incidence, Incidence Energy, Incite, Indifference, Infinity, Insert Coffret, Insette, Inside, Instant Dezire, Instict, InteHulmi, Intense, Intense Noir, Intensity, Intimately, Intu, Inverse, Invincible Pink, Isa Rose, Ishraq At Sabah, Island Blues, Island Gardenia, Issy, It is, Ivanhoe, Ivanhoe Black, Ivanhoe Sport, IVY, Izi Men, Exclusive, Jacomo, Jacques, Jacques Bogart, Jacques Evard, Jadeite, Jagaur Green, Jaguar, Jaguard, Jaish, JalsatSafah, Janan, January 23rd,Jasmine, Jeanne Arthes, Jennifer Lopez, Jenny, Jewel, Johan B,John Ashwood Oud, Jolee, Joli Reve, Joo, Jook, Joshe Blue, Joshe Red, Jovan, Jovan Musk, JPD, Julee, Juliet, June 15th, Just Black, Just Blue, Just Call Me Maxi, Just For You, Just Gold, Just Hilton, Just Man, Just Oben, Kally, Kashmir, Kawkab Al Sharque, Kelenichappy, Khadlaj, Khaliji, Khalik Pakerni, Khalis Musk, Khalis Oudi, Khalis Perfumes, Khasab & Oud, Khasab &Oud Abyad, Khashab & Oud, Khashab & Oud Gold, Khayali, Khulood, Khumaar, Kids, King Of Jasmine, King Of Oud, King Of Rose, King Of Sandal, King Yes, Kippa, Kiss, Kiss Beauty, Kiss YouMiss, Knight Bleu, Knot, Knowledge, Kodoomo, Kokoz, Komal, Kristel Saint Martin, Kulsoom, Kulthum,Kussite, L homee, L'artisan Perfumer, L'Origine, La estee, Lady, Lady Blue, Lady Emeralda, Lady Empire, Lady In Blue, Laheeb Al Shouq, Lailat Al Hub, Lailat Al Khamees, Lakeme, Lana, Lanc De Etc, Lanc De Etc, Lapidus, Laquila, Laura, Layer'r Shot, Layla, Le Aroma, Le Bleu, League Woman, Lean Verte, Leau Rouge, Leau Verte, Legend, Legeng Caution, Legent Cute, Lelue, Lethal, Lets Move, Levina, Lexus, Lexus Sport, Liable, Liaison De Parfum, Life Belle, Life Spirit, Light, Lightning, Like, Liking, Lime Light, Limit, Limit Spray Perfume, Liqa Al Hibba, Liquid, Lisap, Literal, Live, Livon, Lixiang Na, Loaded, Lody Blecc, Lofty, Log, Lomani, Lomax, Lomni, London, Loral, Lord, Lorinda, Lorys, Louisfemando, Louisfernando, Love, Love @18th, Love 2 Love, Love IN Paris Hala Bil Khamees, Lovely, Lovely Life, Lovenia, Lover Rose, Lovinia, Lovium, Lozana,L'secret, Lucia, Ludiana, Luisant, Lumio, Lumio Women, Lune D'ete, Luscious Babe, Lustrous, Lutece, Lynx, M, M Leather, Maa Arwaak, Mad Love, Madam Deluxe, Made For Her, Made For Him, Madonna, Magic, Magicode, Magnetic, Magnetic Argent, Magnificent, Magnitude Man, Magnitude Woman, Mahas, Mahboobati, Majix, Malibu, Malik Al Arab, Malikah, Manchester, Manhattan Leather, Manly Man, Manon, Map, Maraseel, Mrcel & Capucine, Marchbth, Marco Valentio, Marine Code, Marjaan, Marjan, Marquies Rammy, Marquis, Marwah, Maryam, Masculine, Masculine Intense, Master Collection, Masterpiece, Mastic, Mawaed, Max Creation, Maxi, May, May 18th, Mays Rose, Medicam, Mehas, Mehboobati, Melao, MeliMelo, Melipona, Memorable, Memphis, Memphis Nero, Men Private, Men Zone, Mena, Mer Blue, Merci, Merci Women, Merissa, Midnight, Mika, Mimo Chkoudra, Mini Crystal, Mirage, Mirage Edition, Mussarat Misbah, Mis'ch, Misk Al Safwah, Misqaal, Miss 16, Miss Celina, Miss Color, Miss Cute, Miss Cute Noir, Miss Darling, Miss Flower, Miss Glam, Miss Lomani, Miss London, Miss Obama, Miss Rose Land, Miss Var-Fashion, Mission, Mist Women, Mister Lomani, Mistic Waters, Moire, Momento, Mondaine, Monogramme, Montage, Monterosso, Moon, Moon Light, More Love, More N More, Morena, Move, Muaah, Mubakhar, Mubakhar Al Oud, Mughri, Muhasan, Mukhalat Khalipha, Mukhalat ul islam, Mukhallat, Mukhlat Abiyad, Muscular, Mushtaq, Musk, Musky Rose, Mustang Sport, Mustela, My Color, My Deluxe, My Deo, My Echo, My Fleuretta, My Perfumes, My Style Classic, My Style Epic, Mystic Moments, Mystic Waters, Nabeel, Naema Black, Naema White, Nagma, Nair Spray, Nancy, Naseem Al Lain, Nation, Natori, Natro, Natural & Pure, Nature, Naturliume, Nave, Near By Heart, Nectar, Network, New York, New York Dance, Niami, Nice, Nice Black, Nice Change, Nice Feelings, Nice Feelings Black, Nice Lover, Night, Night Clubs, Night Life, Nila, Nimitz, Nissan, No Marks, Noir Delice, Noir Divine, Noir Purify, Noona, Noora, Nova, Novelle, November 18th, Now, Nrg, Nu Feel, Nuit Deluxe, Nuit

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Extreme Pour Homme, Nuits Imperiales, Nuits Imperials, Nutri Skin, O2, Oak, Ocean Wave, Octagon One , Octagon Two, Octave, October 10th, Odyssey, Oem, Oh My Lady, Oh My Love, Ok free, Olay, Old Dry, Old Spice, Ole Pure, Ombre Et Lumiere, Omniya Gold, Omniya Silver, One billion, One Man Only, One Man Show, One Man Sour, One World, Only Aqua, Only For Him, Only Me, Only Me Elixir, Only Me In Black, Only Me Passion, Only You, Oolalal, Opal, Open, Open Black, Open Gold, Open White, Opin, Opion, Opus Men, Opus Women, Orcadia, Orchid Noir, Organdi, Organic, Original, Osmond De Noir, Ouch, Oud, Oud Afgano, Oud Afgano Coffret, Oud Al Ahbaab, Oud Al Hind, Oud Al Junaid, Oud Al Sharqia, Oud Al Sultan, Oud Amber, Oud Aseel, Oud Aslubi, Oud Ayouni, Oud Black, Oud Ehsasi, Oud Flora, Oud Khashabi, Oud Mulook, Oud ul Arab, Oud ul Ghalib, Oud ul Shams, Oud ul Undlasi, Oud Vanilla, Oud White, Oud-Al-Junaid, Oudh A! Amiri, Oudh Al Abiad, Oudh Al Amiri, Oudh Al Anfar, Oudh Al Bahar, Oudh Qadim, Over The Moon, 0x2, Page 3, Paladium, Palmers, Palmolive, Panache, Parfum D'or, Parfum Lanvin, Parfums Morena, Paris Bleu, Parour, Parour Network, Party In The Night, Passion For Green, Passion Women, Passionate, Passo Delux, Passport, Patel Fresh, Pb Vip Male, Pby Generation M, Pby Super M Rg, Pearl, Pearly, Pension, Perfume deneess, Perfume Excess, Persona Classic, Persona Modern, Philip Cartier, Pierre Cardin, Pink Beauty, Pink Blush, Pink Cloud, Pink Coral, Pink Heart, Pink Nancy, Pink red. Pixy, Platinum, Play, Play Boy, Play Girl, Pleasance, Pleasure, Poem, Policy, Portia, Porum, Posh Black, Posies, Pour Femme, Pour Homme, Pour Monsieur, Power On, Precious, Predictor, Predilection, Premium Plus, Prestige, Prestige Pour Homme, Pretty, Pretty Pretty, Pretty Taylor, Pride, Prime Collection, Prime Men, Primero, Prince, Princess, Princess Of Dreams, Pro Level, Promise, Proud Red, Provocative Pink, Provoke Black, Provoke White, Prov-Vit B5, Pucelle, Puig, Pure, Pure Black, Pure Gold, Pure Million, Pure Silver, Purple Amethyst, Purple Flame, Purple Orchid, Purple Passion, Qissat Al Hub, Queen B, Queen Of Romance, Qulsum, Quorum Silver, Qurtoba, Qwoot Al Qoob, Race, Raheeb, Rahla, raiment, Rally, Ramba, Ramshat Al Ain, Randa, Range, Rangers, Rapido, Rasgo, Rasheeqa, Rawi, Rayan, Red Ribbon, Real, Red Car, Red Channel, Red Dreams, Red Fantacy, Red Knot, Red One, Red Pearl, Red Rose, Red Ruby, Redriguez, Refel lamis, Rejoice, Rejoice & Dance, Rekindle, Remmy, Remy, Remy Latour, Remy Marquis, Reve De Varens, Reveal, Revlon, Revolt, Revolt Man, Revolt Woman, Rexona, Reyane, Reyane Tradition, Rhashab & Oud, Rich Man Oud, Rich Minds, Richirichi, Right Guard, Rihanna, Rivage, Rivage Men, Rivage Women, Rivaj, Roberto Vizzari, Rock, Rock Chick, Rockstar M, Rockstar Man, Rococo, Roger, Roger & Gallet, Romance, Romancy, Romantic Dance, Romantic Feel, Romantic Woman, Romeo, Romy, Rooh Dubai, Rosa Bella, Rose, Rose so love, Roset, Rouge Delice, Royal afshan, Royal Cobra, Royal collection, Royal Design, Royal Diamond, Royal Gold, Royal Heart, Royal Heart Gold, Royal Man, Royal Narcissus, Royal Open, Royal Orion, Royal Oud, Royal Palazzio, Royal Premium, Royal Ramba, Royal Tin, Royal Tradition, Royal Women, Royale Cobra, Royale-Men, Ruby, Ruff, Rumba, Rumba Passion, Russian Pink, Saab, Saab Rose Gold, Sabeel, Sabina, Sachet Perfume Divine, Sachet Perfume Gold, Sacred, Saeed Ghani, Safa Al Rooh, Safari, Safeer, Safer ul Lahab, Safety Maxx, Safwat Al Oud, Sahar Al Asal (Hmoon), Saharienne, Saif Al Jazeera, Sameer, San Francisco, Sandal, Sandal Special, Sanderling, Sanderling Shine, Sanex, Sanguine, Santiago, Sapil, Saphine, Sapphire, Sarah Creations, Satin Flower, Sauvage, Scandal, Scarlet, Scottish, Se Fleuri, Season Mood, Secret, Secretive, Secretive Men, Secretly, Seducteur, Seductive, See Me, Sellium, Senorita amor, Sensitive, Sensual, Sensual Seduction, Sensuality, Sensuous, Serene, Serene Love, Serene Pink, Sergent, Setwet, Sewear, Sex Appeal, Shabab Al Khaley, Shaghaf, Shaheer, Shahrazad, Shahwani, Shaikh Al Fursan, Shaikh Al Sabab, Shalis, Shams Al Khaleej, Shams ul Emarat, Sharouq, Shau it, Shawer to Shawer, Shay, Shay Rose, Shayna, She, She Cancel, Sheikh, Sheikh ul Shaukh, Shelly, Shine Like Diamonds, Shining, Shizzi, Show System, Showtime, Shwarkuch, Si Fleuri, Si Fleuri Passion, Siblue, Sifluri, Signature, Signature Collection, Silk, Silken, Silky Rose, Silver, Simplicity, Sitti Al Habaieb, Skye, Sleeping Cobra, Slim Lady, Sloop Men, Smart, Smart Silver, Snap, Snap 7, Snap 88 Women, Snap Men, Snap Women, Snapp 88 Men, Snow, Snow Drop, Snow Flakes, So Body Spray, So Delux, So Deluxe, So Much, Sobra, Sofree, Soft & Gentle, Soft & Pearl, Soft Touch, Soie, Sol, Solara, Sole, Solemar, Solid, Solid Black, Solid Gold, Solitaire, Solitude, Solo, Solytis, Someone, Soumate Black, Spanish Rose, Spark, Special, Sphere, Spinz, Splender Black EDP, Sport, Sport hot, Sport Italia, Sport Line Casual, Sport Line Dynamic, Sport Line Energizer, Sport Line Fresh, Sports Fever, Sports Ice, Sports Men, Springfield, Spy, Spy blue image, Stag, Stag Black, Stag White, Star, Starburst, Starlet, Stella, Stella Rosine, Stone Art, Stone Blast, Story, Story of Love, Story of Love Range, Strings Edition, Strive, Strive Man, Strive Woman, STS, Style, Stylo, Suave, Subsense, Sugar Rose, Sukar, Sultan Al Arab, Sultan Oud, Sultan ul Quloob, Summer Life, Sumu, Sumu Men, Sumu Women, Sumuh, Sun Down, Super Angelo, Super Blk, Super Man, Super Playboy, Super Silk, Supremacy Gold, Supremacy Silver, Sure, Surf, Suroor, Surrati, Suvage, Sweet Dream, Sweet Heart, Sweet Love, Swiss Movement, Swiss Touch, Syedati, Symblem, Symblem Intense, Tabeen, Tag, Taj Mehal, Take Me,

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Tang Wood, Tango, Tareekh, Tasmimi Oud, Tasneem, Taylor of London, Tayyib, Tazawajiny, Tea Rose, Team Force, Ted Lapidus, Temptation Lomani, Tendency, Tender, Tender Choice, Thais, Thais Dreams, Thais Feelings, Thais Life, Thallium, Thallium Black, Thallium Sport, The axe body, The Essence, The Game Orange Men, The One, The one, The Panther, The Perfumer's Workshop Infl, The Perfumer's Workshop Int'l, The Rose, The Wedding Day, Thurat Al Oud, Tiger Absolute, Tiger Fresh, Tiger Gold Elixir, Tiger Oud, Tiramisu, Titanium, Toi AmoTe Millionario, Tokyo Park, Tom & Jerry, Topaz, Tora Bora, Tot Sexy Bomb, Touch, Touch D Orient, Touch Men, Touche Smile, Trace Me, Tranquil Men, Treasure, Treasure Day, Treasure Night, Trendy, Treza, Trip, Trip Mystique, Triple Dry, Tropical Feeling, True Blues, True Life, True Life Blanc, True Uomo, Try, Tuff, Tuscan Lady, Tuscan Lady' Coffret, Tusk, Twilight, Twinkle, U2, UDV, Ultimate, United Colors Of Benetton, United Fun Paradiso, Universal, Universal Creation, Unveiled, Ur The One, Urban, Uroosa, Ustad, Ustaad, V6, Vacation, Valerie Black, Valerie Crystal, Vantilo, Vapeurs De Gate, Varje T'aime, Vasolive, Vault Black, Vault De Charm, Vegas, Venice, Venice Men, Venice Noir, Venice Women, Venus, Verdict, Verite Men, Verona, Versailles Entity, Vert, Vert Delice, Vert Man, Very Attractive, Very Brave, Very Intense, Vest Belice, Vibes, Vibes Black, Victoria, Victorie, Victorie Intense, Victorious, Vintage, Vip 2, Vip Black Male, Virtual, Virtual Women, Virtue, Virtue Man, Virtue Woman, Vistara, Viva enderer, Vivace Series, Vizzari, Vo5, Voage, Voice, Voice Women, Vurv, Wafi, Walhan, Waltz Men, Waltz Women, Ward, Ward MuntasafalLail, Ward Taifi, Warner Bros, Warner Brothers, Water Drops, Water Lilies, Wedding Secret, Wego, White, White Diamonds, White Gold, White Misk, White Musil, White Musk, White Pearl, White Rai, White Soul,White Soul Gold & Diamond, White Tone, Whitening Rollon, Whitening Roll-on, White-Satin, Whoops, Wild, Wild Stone, Winner Manufacturer, Winner Manufacturing, Wisal, Wise, Wise Men, Women In Green, Wonder Full Man, Wood, Woody For Men, Woody For Women, World One, Wotta Girl, Wow, X London, Xavier Laurent, X-Bond Silver, Xc-Ss, X-Fashion, X-Fashion By Night, Xiashib-Ao, XL, Ya Intense, Ya Limited Edition, Yacht Man, Yardley, Yasmeen, Yellow Sun Flower, Yes, Yoko, You, You & Me, Young Chin (Yc), Yslelie, YSN, Yves De Sistelle, Yves De Sistelle Style, Yolo, Zahna, Zahra, Zaidon, Zarar, Zatak, Zenith, Zephyr Man, Zephyr Woman, Zest, Zikaryat Habibi, Zync, 2N2, 4 U Men, 4me, ABC International LTD, Abd, Abeer, Abstract Home, Abstract Homme, Action Series, Afnan, Afnan Ekoz, Afnar, Afshan, Afzal, Al Aqeeq, Al Arab, Al Attaar, Al Maraseem, Al Rehab, Al Rehab Perfumes, AL Wataniah, AL Wataniah Khususi, Al-Attar, Alhan, Alisha, Altamoda, Amare, Amaris, Amoray, Amorish, Amory, Anabelle, Arabisk Oud, Arabiyat, Ard Al Zaafran, Aris, Armaf, Armaf Enchanted, Arqus, Asal, Asli, Assist Pour Homme, Atoori, Author, Avenue, Avenue 1, Aviator Home, Azure, B.Scent, Bait Al Bakhoor, Baugsons, Be Mine, Beautiful, Beauty Formula, Beauty Model, Belara, Bio Luxe, Black & White, Black Afghan, Black Berry, Black Crystal, Black is Black, Black Leather, Black Leather Men, Black n White, Blk Berry, Blk Leather, Blk n White, Blossom, Blue Crystal, Blue de ff, Blue for Man, Blue is Blue, Blue Women, Body Guard, Body Luxuries, Body N Soul, Bonanza Satrangi, Boutique, BOYL, Brand Collection, Bravo, Bright Crystal, Brown Leather, Brute, Bucephalus, Bukhoor Al Hunaidi, Cachet, Camera, Candy Flawless, Candy Pink, Candy Summer, Cegar, Celebrita, Chaste Noir, Checkered Flag, Chris Adam, Ci, Citrine, Cobra, Cognito, Cold, Colour me purple, Concept, Cool Blue, Cosmo, Coupe, Couture Collection, Crashing, Creation, Creation Lamis, Credible, Crown Perfumes, Crystal, DC 4U Exclusive, Deep, Deluxe Collection, Dhaba Safi, Dinar Gold, Dirham, Do It, Dorall Collection, Dot!, Dream & Cherish Heavenyl, EC Collection, Efolia, Ekoz, El Paso, Elegant, Elite, Eman Collection, Emerald, Emper, Enchanteur, Enforce noir lilaq, Entity, Epic, Eskoda, Eskoda pink, Estiara, Estiara Passion, Eternal Love, Eventful, Evidence, Evn, Ex, Explore, Explore Citris, Explore cool Breeze, Explore fresh, Explore Gold, Explore orange, Explore purple, Explore silver, Explorer Home, F.Scent, F.Scent Prestige, Fa, Fann, Fantasia, Fascino, Fashion, Feah Active, Feah Fragrance Division, Ferriro, Fida, Fine feeling, Fine Fragrance, Fine senorita, Flavia, Floral Femme, Fluid intense, FNAC, Forever, Fragrance Deluxe, French Crystal, Fresh Fragrance, Fresh Storm, Friend, Galaxy, Galaxy Home, Galaxy ii, Galaxy Plus, Galaxy Zirconia, Gambit, Gentlemen, Gtee, Gocee bloom, Gold Secret, Good Voice, Graceful, Grandeur, Grandeur Impulse, Green Secret, Hamidi, Handsome, Havex, Havoc, Havoc Gold, Hemani, Heritage Collection, Hidden, Hot, Hot Shot, Hot Silver, I Love, ID Collection, IF Collection, Innocence, Insignia, Inspiration, Inspire, Jade, J-firdous, Job, Job Jump, John allen, Jolie, Joymarlone, Junsui, Kadalo, Kashab AL Oud, Kesem, Khalis, Killer oud, Kirish Perfume, La Rose, Lace, La-Collection, Lattafa, Le Fal Conc, LE Vogue, Leader, Li intense, Life, Life Fragrance, Lively, Loewe, Lonkoom, Lorenzo, Louis Cardin, Love In Paris Femme, Love Surely, Love Today, Lovenzo, Lover forever, Lovisa, Lozar Moon Ceria, Lunar Eclipse, Luxe Arabiya, Luxe Collection, Majestic, Make A Wish Femme, Man Gold, Man Silver, Manasik Collection, Marina Dubai, Marqiss, Maryaj, Maschera, MB, Merakx, Mesmeric, Mirada, Miss Cherie, Miss Purple, Modern Home, Molto Carina, Monica, Monster, Moon Drops, Morena Noir, MPF,

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Mukhalat Azim, Mural, Mural De Ruitz, My Perfumes Factory, Napoleon Boss, Navigator Home, Neon Home, New NB, New NB Unbranded, Nike, Noor, Norcatic, Nuvo, OH Tiara Amethyst, OH Tiara Ruby, Ok one, Omniscent Fragrance3 F2, One Man Soul, Opan, Opio, Orientica, Oudi, Origin, Otoori, Oud al Shams white, Oud Shahri, Paradise Femme, Parado, Paris, Paris Collection, Paris Fragrance, Parisvally, Passion, Passionate Forever, Perfume Choice, Perfume Deluxe, Pink Fancy, Premier Cosmetics, Pride Femme, Pride Home, Pride Men, Prive, Prophecy, Prophesy, Pure Love, Pure noir, Queen, Question Exclusive Collection, R&R, Radiant Pink, Rasasi, Rayef, Red Secret, Relax, Rich & Ruitz, Rich Girl, Romantic, Romantic Lover, Royal, Royal Aqua, Royal Jewel, Royal Man, Royal Mirage, Royal Mirrage, Royal Wedding, Ruby, Rue Broca Vanguard Command, Sahara, Saraqael, Scensational, Scentsational, Secracy, Secrecy, Secret Garden, Secret Love, Secret of Lady, Sector, Selective Collection, Sellion, Sensational, Sensually, Shabab Al Khaleej, Shahera, Shall it for woman, Shine, Shirley May, Shokubutch, Siafa, Silver is Silver, Silver Scent, Silver Secret, Since 1987, Smart Blk, Smart Collection, Smart Gold, Smart Leather, Smart Secret, Sovage, Splandid, Splendid, Spring Bloom, St. John, Sterling, Storm, Style Parfume, Sukaarvi, Sultan, Sundown Noir, Super Black, Supremacy Home, Supreme Black, Swish, Swiss Arabian, Taj Al Sultan, Terry d homme, The Legacy of Galaxy, The Pride of Armaf, The Scent, To me, To My Girl, Today, Today Tradition, Touch Me, Tradition, Travellar Femme, Travellar Home, Tri, Tribe, Trinity, Ttom and darin, Tyle, UDY, United Care (Cartoon Characters), Urbo, Uy, V8 By Abou Tayoub,Vanguard Home, Velica Crown, Versave Topaz, Vi John, Victory, Vintage Collection, VIP, VIP 212, Visitant, Wadi Al Khaleej, Wadi Siji, Warrior, Wild & Pretty, Wild Femme, World good Voice, X Creation, X link, X Link brown, X Link pink, Xplore, YA Gali, Yes Boss, Yes Boss One, Yes Boss Red,Yutaray Masterpiece, Yutaray Legend, Zirconia Arabia.

Sr.No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$/Litre (Net Content Weight)	
(1)	(2)	(3)	(4)	(5)	(6)	
1	Perfumes/ Eau De Toilette / Eau De Cologne	3303.0010	3303.0010.1000	All Origins	Category	Value
2					A+	483
3		3303.0020	3303.0020.1000		A	227
4		3303.0090	3303.0090.1000		B	150
5					C	75
6					D	50
7					E	18
					F	8

Notes:

i. *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.*

ii. *Consignments of Brands not mentioned in the above table may be assessed by the clearance Collectorates on the basis of identical/similar goods method under Section 25(5)&(6) of the Act.*

iii. *If any Product is imported in 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, against the value mentioned in this valuation ruling.*

iv. *Variants of aforementioned brands shall be assessed on the value determined for the main brand.*

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6. In cases, where declared 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

7. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

8. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, 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 its issuance, 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 this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table above of this Ruling. PCT 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 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 15 of the Customs Act, 1969 or any other law in vogue therein.

10. ***This Valuation Ruling supersedes the Valuation Ruling No.1790/2023 dated 26-06-2023.***

(Fayaz Rasool Maken)
Director

Copy for information to: -

1) The Member Customs (Operations), Federal Board of Revenue, 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, Baluchistan, Custom House, Quetta.
9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
11) The Director General, PCA & Internal Audit, Karachi.
12) The Director General, IOCO, Karachi
13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
14) The Director, Transit Trade, Custom House Karachi
15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.

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16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs &WeBOC database system.
17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
19) The Karachi Customs Agents Association (KCAA), Bohri Road, Karachi.
20) The Webmaster, Federal Board of Revenue, Islamabad.
21) Guard File.

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