

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/ AHA), (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 SCENT AND SIMILAR TOILET SPRAYS AND MOUNT HEAD THEREOF( EMPTY SPRAYERS/ATOMIZER MADE OF PLASTIC) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1890 /2024)**

C.No.Misc/20/2017-18/IX/577

Dated: 04-06-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer Made of Plastic) are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer Made of Plastic) were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1254/2018 dated 31-01-2018. As the prices of the said goods have changed in the international market during the past two years, this Directorate initiated an exercise for fresh determination of Customs Value of subject goods under Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meeting was convened on 05.03.2024 which was attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. The stakeholders submitted their proposals and the same were considered pertaining to the valuation of subject goods.

4. **Analysis / Exercise done to determine Customs Values:** The importers contended that the Customs values of Chinese origin Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer made of Plastic) in the Valuation Ruling No.1254/2018 dated 21-01-2018 need to be revised according to prevailing international prices They requested to consider the downward trend in prices of raw materials as compared to prices at time of issuance of Valuation Ruling No.1254/2018 dated 21-01-2018. An analysis of trends in import of item was conducted which suggested that the import value of the items after issuance of previous VR increased by 49.8% during the period 22-08-2018 to 21-08-2020. As per current data, import volume of impugned items is Rs. 480.27 (millions) in duty / Taxes collected thereon on are Rs. 379.89 (million). Thereafter an analysis of raw materials was conducted which revealed that the prices of raw materials has increased over the past five years, 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

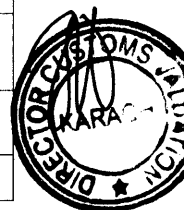


25(9) of the Customs Act, 1969. The market inquiry suggested that there has been no significant decrease in the value of Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer Made of Plastic). Hence, owing to increase in import volume and exchange rate since the issuance of previous VR as well as the increase in freight, it was deduced that the value of Scent and Similar Toilet Sprays and Mount Head Thereof (Empty Sprayers/Atomizer Made of Plastic) has increased.

5. **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 the 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 goods value method provided in Section 25(5) was examined for applicability to determine Customs values 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. Information available was, hence, found incomplete. Subsequently, similar goods value method provided in Section 25(6) was examined for applicability to determine Customs value of subject goods. However, Declared Values of similar goods had shown consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted but could only yield results to some extent because of variations in market prices. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same also could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of Scent and Similar Toilet Sprays and Mount Head thereof (Empty Sprayers/Atomizer Made of Plastic). Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7), and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Customs Act, 1969 may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

6. **Customs values of Scent And Similar Toilet Sprays and Mount Head Thereof (Empty Sprayers/Atomizer Made of Plastic):** Scent and Similar Toilet Sprays and Mount Head Thereof (Empty Sprayers/Atomizer Made of Plastic) 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 for WeBOC	Origin	Customs Values (C&F) in US\$/Kg
1	Scent and Similar Toilet Sprays and Mount Head Thereof (Empty Sprayers/Atomizer Made of Plastic)	9616.1000	9616.1000.1000	China	5.25
			9616.1000.1100	Europe/USA/Canada	6.20
			9616.1000.1200	Korea/Taiwan/Thailand	5.85
			9616.1000.1300	Other Origins	6.00



7. 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.

8. **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 is rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

9. **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, 7<sup>th</sup> Floor, Custom House, Karachi.

10. 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.

11. ***This Ruling supersedes the Valuation Ruling No. 1254/2018 dated 21-01-2018.***



(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, Appraisalment (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, 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

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Mehmood ul Hasan Awan  
General Secretary  
Karachi Customs Agents Association

- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 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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