

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, Igoral 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, Liz Claiborne, MAC, Mauboussin, Mont Blanc, 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, Brylcream, 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, Fuito, 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, Harmon, 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, Sapol, 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, Subaro, 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.

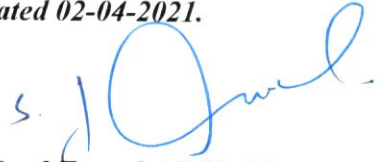
| Sr. No. | Item Description | Standard Weight/ Volume of Unit/Pc (net content) | PCT | Proposed PCT of WeBOC | Customs Values (C&F) US\$/Pc (net content weight /volume) All Origin | | |
|---------|---|--|-----------|-----------------------|--|------|------|
| | | | | | A | B | C |
| (1) | (2) | (3) | (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:

- i. *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 Collectorates 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, 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 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.