



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.

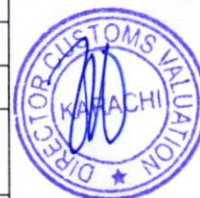
3. Analysis / Exercise done to determine Customs Values: Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, market inquiry has been conducted and examined in the light of this Directorate's Office Order No.17/2014 dated 19-03-2014 and in terms of Section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



9	Cartridge of Disposable Razor mentioned at Sr.No.1	8212.2000	8212.2000.1000	Vietnam	0.056
			8212.2000.1100	China	0.051
			8212.2000.1200	Other Origins	0.061
10	Cartridge of Disposable Razor mentioned at Sr. No.2	8212.2000	8212.2000.1300	Vietnam	0.063
			8212.2000.1400	China	0.057
			8212.2000.1500	Other Origins	0.076
11	Cartridge of Disposable Razor mentioned at Sr. No.4	8212.2000	8212.2000.1600	All Origins	0.098
12	Cartridge of Disposable Razor mentioned at Sr. No.5	8212.2000	8212.2000.1700	All Origins	0.196
13	Cartridge of Disposable Razor mentioned at Sr. No.6	8212.2000	8212.2000.1800	All Origins	0.76
14	Cartridge of Disposable Razor mentioned at Sr. No.7	8212.2000	8212.2000.1900	All Origins	1.26
15	Cartridge of Disposable Razor mentioned at Sr. No.8	8212.2000	8212.2000.2000	All Origins	1.45
16	Stainless Steel Double Edge Shaving Blade	8212.2000	8212.2000.2100	All Origin	0.018
17	Parts (Plastic Body Handles)	8212.9000	8212.9000.1000	Vietnam	9.36/Kg
			8212.9000.1100	Egypt	10.10/Kg
			8212.9000.1200	China	8.41/Kg
			8212.9000.1300	Other Origins	8.06/Kg
High End Brands: Gillete, Hary, Shick, Venus, Parker, Lance advance, Gibson butterfly, Merkur, Futer, Bic Corp, Leon, 7'O Clock.					
Low End Brands: Brands that are not mentioned above will be considered as low end brands					
Note: Razors with different packings and specifications should be assessed on prorata basis. For example, 1 razor mounted with 1cartridge and 2 extra cartridges in a single packing, the value will be calculated as 1 complete razor + value of 2 cartridges					



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 determined 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 value 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.1364/2019 dated 29-04-2019.***


(Fayaz Rasool Maken)
Director

Copy for information to: -

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