

The Collectors of Customs, Collectorates of Customs (Appraisalment – West)/ Appraisalment – East / SAPT / Appraisalment – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisalment/Enforcement), Quetta/Gawadar/ Khuzdar (Appraisalment / Enforcement/ AIIA), (Appraisalment – East / Appraisalment –West, Lahore/ Faisalabad Appraisalment / Enforcement, Sargodha/ Enforcement. 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 COLOR COSMETICS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1809 /2023)**

C. No.Misc/43/2007-II/879

Dated: 03-10-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Color Cosmetics are determined as follows:

**Background of the valuation issue:** Earlier, the Customs values of Color Cosmetics were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1404/2019 dated 30-10-2019. However, different stakeholders requested to determine Customs values afresh in line with values prevalent in the international market. Therefore, an exercise has been undertaken by this Directorate to determine the same.

2. **Stakeholders' participation in determination of Customs values:** Meetings were held on 29-05-2023 and 16-06-2023 which were attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings. They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

3. **Analysis / Exercise done to determine Customs Values:** Some of the importers contended that the values of some brands are on higher side in the existing valuation ruling as compared to the prices in the international markets. Therefore, Valuation Ruling needs to be revised according to the prevailing prices in the international markets. The participants also submitted proposals in this regard. 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) 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) and 25(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. As a result, this Directorate conducted market survey under sub-section (7) of Section 25 of the Customs Act, 1969 wherein various Wholesale and Retail Markets were visited to observe the actual prices of Color Cosmetics of different origins. Moreover, valuation method under Section 25(8) of the Customs Act, 1969 was examined but, due to non-availability of conversion cost of the Exporting country, the aforementioned method could not be applied either. Finally, on the basis of available data / information collected and exercise conducted, the values of Color Cosmetics have been determined under sub-section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969.

5. **Customs values of Color Cosmetics** – Color Cosmetics, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:

**TABLE-A**

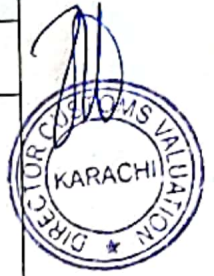
HIGH END BRANDS						
Acqua Di Pama, Aerin, Aramis, Archery, Art Deco, Azzaro, Armani, Algenist, Amore Pacific, Amouage, Anastasia, Balenciaga, Bourjois, Biolyn, The Body Shop, Bvlgari, Burberry, By Terry, Bare Minerals, Bobbi Brown, Bath & Body Works, Canali, Chloe, Cailyn, Christian Dior, Creed, Chopard, Cartier, Carolina Herrera, Calvin Klein, Clinique, Chanel, Clarins, Claiborne, Crabtree & Evelyn, Cover Girl, Cover Fx, Charlotte Tildery, Camila Cabello, Cosnova, CNL, DKNY, Davidoff, Dali, Dunhill, Dolce & Gabbana, Dermalogica, Diana of London, DMGM, Estee Lauder, Elizabeth Arden, Elemis, Escada, Emporio, Euphoria, Ferragamo, Fendi, Ferrari Endless, Fenty Beauty, Givenchy, Gucci, Guerlain, Guinot, Ghousons, GNC, Giorgio-Gosh, Gaultier, Giorgio/Emporio Armani, Hermes, Hugo, Hugo Boss, Huda Beauty, Issey Miyake, Igora Lauren, Igora Royal, Isabel Marant, Jean-Paul, Joop Jump, Jean Patou, Juicy Couture, Kenneth Cole, Kenzo, Karl Lagerfeld, Karaja, Kylie, L'Oreal, Lauder Escada, Etude, Lacoste, Liz Claiborne, Lancome, Lavin, Lalique, Lancaster, Lanvin, Kylie Genner, Label M, Le Rouge, Le Tartiest, Lakme, Maybelline, Mauboussin, MAC, Mont Blanc, Marc Jackobs, Naked, Makeup for Ever, Mayb Col, Maybelle, MG Norwegian Formula, Nancaster, Napoleon Perdis, Narciso R Neutrogena, Nina Ricci, Nina, Nars, Odriguez, Obagi, OPL, Opium, Obsession, Oriflame, Perry Ellis, Prada, Paco Rubanne, Polo, Peers, Proactive, Purin, Ralph Lauren, Rogger & Gaillet, Red Musk, Riche Balmin, Salvatore, Skin Medica, Sephore, Spa Ceyloon, Sephora, Shine Lover, Tea Tree, Tussardi, Toni & Guy, Tomy Hill, Timoty, Urban Decay, Versace, Van Cleef & Arpels, Victoria Secrets, Vipera, Vendome, White Gold, Xonia, YSL, Zara.						



S. No.	Description of Goods	Standard Weight/ Volume of Unit /Pc (Net Content)	PCT	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$ /Pc (Net Content weight/ Volume)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Lipsticks	4		3304.1000.1010	All Origins	1.32



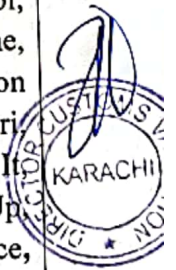
2.	Lip Gloss/ Glaze	6	3304.1000	3304.1000.1020	All Origins	1.144
3.	Lip Liner/ Pencil	5		3304.1000.1030	All Origins	2.211
4.	Eye Shade/ Shadow	12		3304.2000.1010	All Origins	2.805
5.	Eye Shiner/ Glitter	12		3304.2000.1020	All Origins	1.749
6.	Eye Mascara/ Liner	10	3304.2000	3304.2000.1030	All Origins	3.982
7.	Eye Pencil/ Kajal	4		3304.2000.1040	All Origins	1.32
8.	Eye Lash	0.5		3304.2000.1050	All Origins	0.055
9.	Nail Polish	9	3304.3010	3304.3010.1010	All Origins	1.419
10.	Nail Polish Remover	25	3304.3090	3304.3090.1010	All Origins	0.286
11.	Pressed Powder/ Compact/ Foundation in Powder form (Mineral/ non- mineral)	12	3304.9110	3304.9110.1010	All Origins	0.350
12.	Foundation Paint Stick/ T.V. Stick	25		3304.9110.1020	All Origins	4.103
13.	Liquid Makeup/ Foundation /Primer/ Makeup/ Blemish/ Concealer/ Illuminator	30	3304.9190	3304.9190.1010	All Origins	3.223



**TABLE-B**

**OTHER BRANDS**

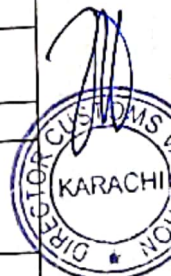
Avon, Aqua, Ambar Beauty, Angzho, Anjieer, Aromatic, Artmatic, Aumllc, Adidas, Afshan, Alan Jey New Placent Alan, Alisha, Altamoda, Allure, Aris Cosmetics, Amorish, Archi, Arimatic, Armaf, Arm & Hammer, Astonish, Aveeno, ADS, Aival, Ajmal, Active, Amrij, Aris, Andalu Naturals, ADBO, Biogenik, Biolyn, Boots, Beauty & Silence, Beauty, Benefit, Beii, Bipera, Bad Girl, Beaver, Bio Glow, Blesso, Blitz, Brut, Bob, CB, BCL, Baby Mild, B & B, Berry Well Wella, Bingo Care, Bio Beauty, BN, Blue Image, Blue King, Blue Touch, Bello, Beauty Formula, Body Luxuries, Byphasse, Be Cute, Baolishi, Butr, Bell, Basi, Classic, Crack, Clairol, Cosnova, CNL, Cresse Natural, CIF, Cussions, Cuticura, Caimei, Camay, Carex, Cleopatra, C.Booth, Comex, Concord, Christine, CHI, Chique, Cobra, Cool Breez, Corsair, Cosmic Girl, Cruset, Charm, Colour Express, Colour Institute, Colour Riche, Colour Show, Colour Shine, Concept, Creation Lamis, Cruel Ruby, Comfor, Cailyn, Delta, Dial, Dikson, Dreamron, Deep, Dupas, Du'Vi, Dustro, Dermacole, Dalton, Deco A-1200, D' Olive, Deep Heat, Dora, Dalton Medora, Denim, Diana, Did, Daily Defense, Dalan, Dawn, Dark Black, Denon, Deomania, Dexe, Dorlene, Dr.Rimpler, DEXZ, DFLZ, Diamond Beauty, Devotion, Disco, Essentialz, Eco, Etude, El Paso, El More, E Vitamin, Enchanteur, Elentee Joy, Elentee Soy, Easy, Emeron, Emper, Emotion, Enliven, Eskulin, Estiara, Eskinol, Etemity, Evans, Everyuth, Ever Beauty, Eveline, ELF, Emelie, Filorga Skin Care, Foltene, Farsali, Fenty Beauty, Flormar, Fascino, Fairness, Fair & Lovely, Fashion Natura, Fashion Elite, Freeman, Fresh & White, Formula, Feverz Frey, Fiabila, Fadeout, Farmona, Ferrari, Ferrero, Febreze, Fiabilo, Finesse, Fiore Bello, Florens, Flower Shop, FNAC, Fruiser, Face It, Fruity, Focllure, Glo Minerals, Girl Power, Gold Bond, Golden Rose, Golden Girl, Glam Up, Glatt, Glomesh, Glysolid, Galaxy Garden, Gambit, Godrej, Green World, Glamorous Face, Goron, Gupay, Heliocare, Herblin Essentials, Harmons, Uuxiab Beauty, Handsome, Hawallan, Healthy Shop, Hifa, Holly Wood, Halus, Home, Home Alone, Home Plus, HS Argon, Harmony, Huxin Beauty, Isabelle Lancray, ISIS Pharma, I.E. Tartiest, Iconic, J. Jergents, John Frieda, Jo Malone, Jenifer, Jameier, John Allen, Jardin, Jardon, Jergens, Junsui, Jolen, Juli Rossa, Jialiqi, Jam Jailiqui, Jialioi, Just Gold, Jasica, Kozmo, Kodomo, Kiss Beauty, Kiss Touch, Karipe, Kashees, Kylie, Kanwan, Kelly, Karite, Kidly, Kraylon, Limei, Lip Smacker, Lip Aholi, Lip Aholi Girl Power, Lola, Lady Diana, La Fresh, Laquila, LK, Lark, Le-Aroma, Leady Speed, Lorys, Lana, Lanofil Nature, Like, Life, Lisap, Loewe, Luce, Lolane, Lonkom, Lonkoom, Lorney, Lorvel, Lovium, lovely, Lovenzo, Livon, Lucky, Lumice, Lymys, Love Vogue, Le Roge, Lethal Kiss, Luscious, Makeup Revolution, Miniso, Minso, Massarat Misbah, Max Factor, Makeup, Mustela, Mach, Macho, Macho Beard Products, Madi International, Makkaj, Max Fair, May Fair, Medex, Morning Fresh, Mena, Morena, Melean, Meleans, May, Matalic, Maycare, Medora, Majestic, Majix, Maryaj, Millionaire, Miss London, Mistine, Move, Magic Romantic May, Madam Kiss, Milai, Miss Kiss, MP3, My Rose, Mystek, Makeover, Merry Colour, Miss Major, Miss Green, Miss Rose, Miss Wendy, Morphie, Mini Star, Monalisa, Meecole Night, Morphe Pink Magic, Milani, Mude, New Show, Nyx, Nina, New Life, Nova, Nouveau, No Marks, Nature, New Queen, Note Mineral, Nature Secret, Naturilum, Nino, Nicaea, Oracare, Naked Love, Nabeela, Ninfei, Natash Denona, Oriflame, Organic, Oyster Cosmetics, Passion, Purin, Panammas, Palmers, Pears, Ponds, Pert, Pentene, Paradise, Protect & Clean, Pride Platinum Cashash, Polmely, Prov-Vit B5, Pixy, Paris, Paris Collection, Poppy, Pleasure, Pride, Panache, Poise, Posh Black, Pretty Pink, Pink Magic, Purt Plus, Purell, Pucelle, Queprepari Cartera, Party Queen,





Pop Feel, Pure Gloss Makeover, Precision, Pearson, OPI, Qincal, Royal Gold, Rasasi, Rica, Rivaj, Radox, Real, Real+, Redist, Redone, Relax, Revlon, Ring Guard, Rivivogen, Royal, Royal Marriage, Roop Nikhar, Royal Mirage, Royal Premium, Romantic Bird, Romantic Beauty, Romantic Way Naked, Romantic, Romantic Girl, Rose, Rimmel, Ripe Berry, Root Beer, Sara Ali, Smash Box, Secret, Stageline, Stockholm, Super Star Duo, Siene, St. Ives, Sweet Touch, Sudo, Sophia Asley, Safe Guard, SHE, S C Johnson, Safah, Salsun Blue, Santoor, SEN, Secret Love, Sensitive, Sexcity, Sevlon, Shelley, Shokubustu, Slade, Super Silk, Soft Touch, Soft Lips, Soft & Gentle, Silken, Smart Collection, State Strong, Suave, Subaru, Sellion, SPA Saloon, Special, Shirley May, Shehnaz Hussain, Setwet, SOL, ST John, Subaro, Succeed, Selamy, Soeb 12, Sweet Beauty, Shoe B12, Sttila, Sweet Face, Star B406 Gongli, CSEN Flush Bitten, Schwarzkoph, Tegmen, The Vitamin Company, Too Faced, Thalgo, The Balm, Tabac, Tango, Tag Him, Vo5, Touch & Glow, Tift, Tiger, True Heart, The One Express Lip Crayon, The One Colour Obsession, Ultra Compact, Ulay (Olay), U & Me, Uerseam Viso, Vizo, V S Labs, Vaseline, Vital, Vasmol, Vince, Vicks, VI John, VLCC, Velvet, White Rose, Wild Rose, White Tone, Winner Manufacturer, Wisdom, White Satin, White Rain, Wokali Cosmetics, Wonderful, Wood, WP, XR, Xiazhimei, Yanqina, Yong Chin (YC), Yardley, Yoko, Yalani, Yan FDI, Yanwel, Zact, Zara Beauty, Zenix, Zero Makeup, Zest, Zixian NA, 4 me, 7 Vita.

S. No.	Description of Goods	Standard Weight/ Volume of Unit /Pc (Net Content)	PCT	Proposed PCT for WeBOC	Origin	Customs Value (C&F) USS/Pc (Net Content weight/ Volume)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Lipsticks	4	3304.1000	3304.1000.1040	Canada/ Europe/Japan /Korea/USA	0.313
				3304.1000.1050	China/ Sri-Lanka	0.125
				3304.1000.1060	Others	0.200
2.	Lip Gloss/ Glaze	6		3304.1000.1070	Canada/ Europe/Japan /Korea/USA	0.238
				3304.1000.1080	China/ Sri-Lanka	0.100
				3304.1000.1090	Others	0.138
3.	Lip Liner/ Pencil	5		3304.1000.1110	Canada/ Europe/Japan /Korea/USA	0.463
				3304.1000.1110	China/ Sri-Lanka	0.175
				3304.1000.1120	Others	0.288
4.	Eye Shade/ Shadow	12		3304.2000.1060	Canada/ Europe/Japan /Korea/USA	0.488
			3304.2000.1070	China/ Sri-Lanka	0.175	



				3304.2000.1080	Others	0.350
5.	Eye Shiner/ Glitter	12		3304.2000.1090	Canada/ Europe/Japan /Korea/USA	0.438
				3304.2000.1100	China/ Sri-Lanka	0.175
				3304.2000.1110	Others	0.238
6.	Eye Mascara/ Liner	10		3304.2000.1120	Canada/ Europe/Japan /Korea/USA	0.363
				3304.2000.1130	China/ Sri-Lanka	0.113
				3304.2000.1140	Others	0.150
7.	Eye Pencil/ Kajal	4		3304.2000.1150	Canada/ Europe/Japan /Korea/USA	0.213
				3304.2000.1160	China/ Sri-Lanka	0.088
				3304.2000.1170	Others	0.150
8.	Eye Lash	1		3304.2000.1180	All Origins	0.050
9.	Nail Polish	9	3304.3010	3304.3010.1030	Canada/ Europe/Japan /Korea/USA	0.263
				3304.3010.1040	China/ Sri-Lanka	0.088
				3304.3010.1050	Others	0.125
10.	Nail Polish Remover	25	3304.3090	3304.3090.1020	All Origins	0.050
11.	Pressed Powder/ Compact/ Foundation in Powder form (Mineral/ non- mineral)	12		3304.9110.1020	Canada/ Europe/Japan /Korea/USA	0.325
				3304.9110.1030	China/ Sri-Lanka	0.150
				330409110.1040	Others	0.200
12.	Foundation Paint Stick/T.V. Stick	25	3304.9110	3304.9110.1050	All Origins (Excluding China/ Sri-Lanka)	0.573
				3304.9110.1060	China/ Sri-Lanka	0.339
13.	Liquid Makeup/ Foundation /Primer/ Makeup/ Blemish/ Concealer/ Illuminator	30	3304.9190	3304.9190.1020	Canada/ Europe/Japan /Korea/USA	0.450
				3304.9190.1030	China/ Sri-Lanka	0.200
				3304.9190.1040	Others	0.388





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 (such as M/s. Unilever, M/s. L'Oreal, M/s. Johnson & Johnson etc.) 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 tables may be assessed by the clearance Collectorate under identical or similar goods method as laid down under section 25 (5) & (6) of the Customs Act, 1969.*
- iv. *If any product is imported in the form of a GIFT SET, the same shall be assessed according to the PCT of each item separately available in the set, against the values mentioned in this Valuation Ruling.*

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 is 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, 7<sup>th</sup> 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.1404/2019 dated 30-10-2019.*

  
(Fayaz Rasool Maken)  
Director

Copy 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
- 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.