



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE KARACHI



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The Collectors of Customs, Collectorate of Customs (Appraisalment -West / Appraisalment -SAPT / 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 DISPOSAL RAZOR AND RAZOR PARTS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. <sup>1881</sup> / 2024)

C. No. Misc/16/2017-VI. / 498

Dated: 20-05-2024

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Disposable Razor and Razor Parts are determined as follows:-

2. **Background of the valuation issue:** Earlier, the Customs values of Disposable Razor and Razor Parts were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1736/2023 dated 31.01.2023. Furthermore, this Directorate initiated an exercise for fresh determination of Customs Value of subject goods under Section 25A of the Customs Act, 1969 in view of the FTO's findings / recommendations to complete the already initiated process for issuance of fresh VR.

3. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 11.03.2024, 19.03.2024 & 06.05.2024 that were attended by the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the aforesaid meetings.

4. **Analysis / Exercise done to determine Customs Values:** The importers informed that the Customs values in the existing Valuation Ruling are on the higher side whereas they are importing subject items on lower prices. They submitted that the Customs values determined vide the existing Valuation Ruling are not according to the current international market. Subsequently, ninety (90) days data and 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 sub-section (7) Section 25 of the Customs Act, 1969.

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 value of Disposable Razor and Razor Parts. 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 the Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) and (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



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Mehmoood ul Hasan Awan  
General Secretary  
Karachi Customs Agents Association

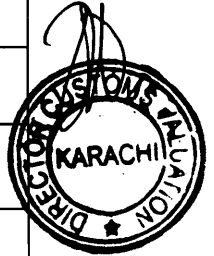
and variation in declaration. Information available was hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-section (7) of Section 25 of the Customs Act, 1969. Various retail markets were visited to 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) of Section 25 of the Customs Act, 1969.

6. 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   | 0.06                          |
| 4      | Disposable Razor Twin Blade Plastic Body (High End Brands)                              | 8212.1000 | 8212.1000.1700              | All Origins   | 0.12                          |
| 5      | Disposable Razor Triple Blade Plastic Body (High End Brands)                            | 8212.1000 | 8212.1000.1800              | All Origins   | 0.20                          |
| 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  |
| <b>High End Brands:</b> Gillete, Hary, Shick, Venus, Parker, Lance advance, Gibson butterfly, Merkur, Futer, Bic Corp, Leon, 7'O Clock.                                                                                                                                |                                                     |           |                |               |          |
| <b>Low End Brands:</b> Brands that are not mentioned above will be considered as low end brands                                                                                                                                                                        |                                                     |           |                |               |          |
| <b>Note:</b> Razors with different packings and specifications should be assessed on prorata basis. For example, 1 razor mounted with I cartridge and 2 extra cartridges in a single packing, the value will be calculated as 1 complete razor + value of 2 cartridges |                                                     |           |                |               |          |



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 determined 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 are 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 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, 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 Valuation Ruling supersedes the Valuation Ruling No.1736/2023 dated 31-01-2023.***



(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, 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 Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad/Hyderabad/Multan.
14. The Director General, 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, Bohri Road, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.