

*(This Ruling has been revised / superseded vide Valuation Ruling No. 1392/2019 dated 15-10-2019)*

\*\*\*

**GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI**

\*\*\*\*\*

**The Collectors of Customs**, Model Customs Collectorates, Appraisalment (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisalment / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

**Determination of Customs Values of (1) Perfumes (2) Eau De Perfume (3) Eau De Toilet (4) Eau De Cologne (5) Body Spray (6) Personal Deodorants (7) Roll-on (8) Anti Perspirant (9) Body Deo (10) Deo stick Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING No. 866/2016)

No. Misc/41/2007-II/9400

Dated: 6-06-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of **(1) Perfumes (2) Eau De Perfume (3) Eau De Toilet (4) Eau De Cologne (5) Body Spray (6) Personal Deodorants (7) Roll-on (8) Anti Perspirant (9) Body Deo (10) Deo stick**, are determined as follows:-

**2. Background of the valuation issue:** Customs values of **(1) Perfumes (2) Eau De Perfume (3) Eau De Toilet (4) Eau De Cologne (5) Body Spray (6) Personal Deodorants (7) Roll-on (8) Anti Perspirant (9) Body Deo (10) Deo stick** were earlier determined vide Valuation Ruling No. 811/2016, dated 27-01-2016. There were a number of review petitions filed by importers against the said ruling. The honorable High Court of Sindh at Karachi vide orders dated 10-11-2015 in constitutional petition No. D-6918/2015 directed that in cases where the valuation ruling is more than 90 days old and an importer has approached Director Valuation in terms of Para 21 of the Judgment in the case of Sadia Jabbar supra, fresh consignments of such importers shall be allowed provisional release in terms of Section 81 of the Customs Act, 1969 by securing the differential amount of duty and taxes in the shape of Pay Order / Bank. Guarantee as the case may be, by the Director Valuation and or the concerned Collector without fall. Since 90 days have passed and a number of representations were received from commercial importers and multi-national companies regarding values determined in the valuation ruling dated 27.01.2016 hence an exercise was initiated an elaborate exercise for issuing new valuation ruling of **(1) Perfumes (2) Eau De Perfume (3) Eau De Toilet (4) Eau De Cologne (5) Body Spray (6) Personal Deodorants (7) Roll-on (8) Anti Perspirant (9) Body Deo (10) Deo stick**, with a view to reflect the current prices of these items prevailing in the international market.

**3. Stakeholders' participation in determination of Customs values:** Meeting with stakeholders including importers, FPCCI/KCCI/APCTIA and representatives of trade bodies was held on 25-04-2016 to discuss the current international prices of the subject goods. The view point of all participants was heard in detail and considered to arrive at Customs value for subject goods. Furthermore, for sake of transparency, public notices were affixed on notice boards at Custom House, Karachi and at FPCCI, seeking input from stakeholders and which was accordingly considered.

**4. Method adopted to determine Customs values:** Valuation methods of Section 25 of the Customs Act, 1969 were adopted and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable as the requisite information required under the law was not available to arrive at the correct transactional value. Resultantly, identical/similar goods valuation methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined sequentially for applicability to determine Customs values of subject goods, this data provided some references however, it was found that the same could not be solely relied upon due to absence of absolute demonstratable evidence of qualities, commercial levels, imports routed through countries other than the manufacturers etc. and also it was observed that importers frequently provide misleading and varying descriptions while declaring their imported

items, as other types and varieties of similar goods, to avoid application of relevant valuation ruling. Available information pertaining to identical goods and also similar goods was hence found insufficient and inappropriate, to arrive at the customs value of the subject goods. In line with the statutory sequential order of section 25, this office then conducted a market enquiry using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969 however, it was found that determination of Customs value could not be based solely upon this method either. Valuation method provided vide section 25(8) of Customs Act, 1969 could not be applied as the conversion costs from constituent materials and allied expenses, at country of export are not available. Finally PRAL database, market information was evaluated and international prices from internet sources were thoroughly examined. All the information so gathered was analyzed for determination of customs value. Consequently, the Fall Back Method as provided under section 25(9) of the Customs Act, 1969 was applied and relied upon to derive at and determine assessable customs values of **(1) Perfumes (2) Eau De Perfume (3) Eau De Toilet (4) Eau De Cologne (5) Body Spray (6) Personal Deodorants (7) Roll-on (8) Anti Prespirant (9) Body Deo (10) Deo stick.**

5. **(1) Perfumes (2) Eau De Perfume (3) Eau De Toilet (4) Eau De Cologne (5) Body Spray (6) Personal Deodorants (7) Roll-on (8) Anti Prespirant (9) Body Deo (10) Deo stick** of brands hereinafter specified shall be assessed to duty / taxes at the Customs Values mentioned separately for each brands category herein below:-

**A+ (PLUS) CATEGORY**

Annick Goutal Eau d' Hadrien, Baccarat Les Larms, Caron Poivre, Chanel, Chanel 1932, Chanel Allure, Chanel Antaeus, Chanel Beige, Chanel Bleu, Chanel Chance, Chanel Coco Mademoiselle, Chanel Coco Noir, Chanel Cristale, Chanel Egoiste, Chanel Grand Extrait, Chanel N\* 19, Chanel N\*22, Chanel N\*5, Chanel Platinum Egoiste, Clive Christian No 1 Imperial Majesty Perfume, Clive Christian No. 1, Delicious, DKNY Golden, Guerlain, Hermes 24 Faubourg, Jar Bolt of Lightning, Joy By Jean Patou.

**A CATEGORY**

Accord Parfait, Acqua Di Portofino, Aerin, Agave, Algenist, Amika, Amore Pacific, Amouage Anastasia Beverly Hills, Ann Gerard, Anna Paghera, Annick Goutal, Anthony, Apivita, Ardency INN. Arty Fragrance By Elisabeth De Feydeau, Atelier Cologne, Baccarat Perfumes, Balenciaga. Bare Minerals, Beaut Blender, Becca, Belif, Benefit, Besame, Bio Ionic, Bite Beauty, Black Up, Blend Smart, Blinc, Blithe, Blue De Chanel, Bobbi Brown, Body Shop, Bois 1920, Bond # 9, Bond No.9, Boscia, Boy Friend, Brett Freedman Beauty, Briogeo, Bronze Buffer, Bumber & Bumble, Butter London, Buxom, Byredo, Cane + Austin, Caolion, Carven, Caudalie, Cb 1 Hate Perfume, Chosungah 22, Christian Darvin, Christian Dior, Christian Louboutin, Christophe Robin, Cinema Secrets, Cire Trudon, Clarins, Clarisonic, Clate London, Clean, Clearogen, Clive Christian, Colorescience, Commodity, Comptoir Sud Pacifique, Coola, Cosmo Cube, Cover Fx, Creed, Curl Styler, D & S Durga. Deborah Lippmann, Derek Lam 10 Crosby, Derma Doctor, Derma Flash, Dermablend, Dermarche Labs, Designer Sheikh, Deva Curl, Diamancel, Dior, Diptyque, Disney Collection, Dphue, Duo, Earth's Nectar, Eau D'italie, Elizabeth and James, Evody, Hermes, Histoires De Parfums , Imaginary Auth ors, Ineke, J. , Jack Black, Jar Perfumes, Jargents, Jimmy Choo, Jo Malone, John Frieda, Jovoy, Joya, Jul Et Mad , Junaid Jamshed, Juniper Ridge, Le Labo, Londoner, Maison Francis Kurkdijan, Maubouss in, Menditorosa, Micallif, Neutrogena, Odin, Olfactive Studio, Opi, Parfum D'empire, Parfum D'orsay, Parfums De Nicolai, Parfums Del Rae, Parfums Mdc, Penhaligon, Ramon Monegal Xeljoff, Serge Lutens, Shalini Perfumers, Teo Cabanel, Terre D"Hermes Eau Tres Fraiche, The Art of Shaving, The Blend, The Different Company, Tom Ford, Toni & Guy, Van Cleef & Arpels,

**B CATEGORY**

Acqua Di Parma, Agent Provocateur, Antonio Banderas, Anna Sui, Bahoma London, Biotherm , By Kilian, Carolina Herrera, Chopard, Comme Des Garcons, Emporio Armani, Estee, Estee Lauder, Fendi, Giorgio Armani, Gloria Vanderbilt, Helena Rubinstein, Jean Patou, Jean Paul Gaultier J P G , Juliana Paes, Lancome, Machino, Marc Jacob, Mont Blanc, Narciso Rodriguez, Paloma Picasso,

Robert Piguet, Shu Uemura, Sudo, The Body Shop, Thierry Mugler, Viktor & Rolf, Ysl, Yves Saint Laurent

### **C CATEGORY**

British Sterling, Britney Spears, Bruno Banani, Bubberrys, Bubberrys Spots Men, Burberry, Bvlgari, Caron, Cartier, Chloe, Clinique, Davidoff, Davidoff Cool Water, Dhan Al Oud, Dhan Al Oudh, Dhanal Oudh, Dkny, Dolce & Gabbana, Dunhill, Eliza Berth, Escada, Euphoria, Ferrari, Givenchy, Graffity, Gucci, Hugo Boss, Iceberg, Issey Miyake, Jette Joop, Jil Sander, John Varvatos, Juicy Couture, Kenneth Cole, Kenzo, Lacoste, Narcisse, Nikos, Nikos Sculpture, Nina Ricci, Nivea, Obsession, Oud Al Afdal, Paco, Polo, Prada, Ralph Lauren, Robelio Cavalli, Salvatore Ferragamo, Tussardi, Vera Wang, Versace.

### **D CATEGORY**

1000 Flowers, Accendis, Aigner, Alfred Dunhill, American Beauty, Anais Anais, Anne Klein, Aramis, Arm & Hammer, Aveda, Azzaro, Beyonce, Boss, Boucheron, Cacharel, Calvin Klein, Cedar, Cerruti, CK, Clairo, Creso, Curve, Darphin, Elizabeth Arden, Elizabeth Taylor, Green World, Guy Laroche, J P G, Jaipur, Jay Z, Joop, Lalique, Liz Claiborne, Marc Ecko, Marks & Spencer, Mercedes Benz, Michael Kors, Millionaire, MP3, Norell New York, Orignal & Essentiel, Parfum Hashtag, Paris Hilton, Parlux, Pearl Drops, Perry Ellis, Perry Reserve Women, Pielor, Pitbull, S T Dupont, Tommy Freedom Men Edt, Tommy Girl, Tommy Hilfiger, Tommy Men, Tuscany, Ultra Compact, V. John, Victoria's Secret, Vinienne Westwood

### **E CATEGORY**

Adolfo Dominguez, Bath & Body Works, Bentley, Bugatti, Chevignon, David Beckham, David Bustamante, Diesel, Gant, Giorgio Beverly Hill, Gres, Gres Cabotine, Harley Davidson, Hummer, Jesus Del Pozo, Lanvin, Lee Cooper, London Spirit, Mangoo, Massimo Dutti, Naf Naf, Nautica, Parfums Gres, Payot, Porsche, Sarah Jessica Parker, Shakira, Stendhal, Swiss Army, Taylor Swift, Tonino Lamborghini, True Religion, Usher, Wildfox, Zara

### **F CATEGORY**

200, 313, 717, 1101, 1999, 08 Original, 08 Sports, 1 Free, 100 Cents, 100 Year, 121 Men, 18 plus, 181 Ceremony, 1881 Black, 18th Century, 5 Number, A Secret B, Aashiq Walhan, Ab Silver, Ab Spirit, Abdul Rehman Banafa, Ablaze, Abraaj, Absolute, Across, Act Bio, Action, Action Latafa, Action Sports, Active, Addicted, Adel, Adidas, Admirable, Admit, Adoration, Adore, Adverse, Affection love, Afreen, Afzal Abeer, Agent, Agua Brava, Agua De Luna, Agua Lavanda, Agua Quorum, Ahasees, Ahl Al Garam, Ahlam Al Azara, Ahlam ul Arab, Ahlami, Ainess, Ain Alaik, Air Fragrance, Air Spray, Airsto, Airval, Ajmal, Aj rak, Ajwad, Akat, Akaya Blue, Akaya Double Rose, Akaya Secret, Akseer Al Hub, Al, Al Aan, Al Anood, Al Aswad, Al Dhanab Al Sael, Al Fustan, Al Hadaya, Al Hawdaj, Al Hub Kida, Al Ishq Al Aswad, Al Jamal, Al Jamal Al Aswad, Al Johrat, Al Joud, Al Madayen, Al Mamlakah, Al Mamlakah Intense, Al Musk, Al Ood, Al Oud, Al Rayaana, Al Salama, Al Wahlan, Al Walan, Alain Daniel, Aleeda, Alert, Alexander Of Paris, All Brands Of Beauty Emotion, Allure, Alone, Alpi Fresh, Altitude Effect, Altomoda, Amateur, Amaya, Amber, Amber Light, Ambitions, Ambre Sublime, America, Amir, Amirati, Amour Night, Ana, Anbar, Anfar, Angham Al Hub, Anouk, Antonio Puig, Apology, Approved, April 2nd, Aqua, Aquatic Rose, Aques, Arabesque, Arabian Gems, Arancia, Archi, Ard Al Zaafran, Arizona, Arjowaan, Armada Black, Armaf, Armateur, Army Flight, Arnof Gehanled, Aroma, Arrivederci, Artist, Artist Pour Femme, Artist Pour Homme, Asayel, Ashsab Al Sadah, Aslubi, Aspen, Aspiration, Aspire, Asrar Al Lail, Assension, A-Star, Atarfull, Ateeq, Athena, Attar Nubala, Attitude, Attractive, August 31st, Aura, Autehor, Avantagard, Avantgard Black Mountain, Aviator, Away, Ax, Axe, Axe creation, Axe Man, Ayam ul Zahoor, Ayoon Al Emarat, Ayoon Habibi, Ayun Kuhaila, Azbah, Azeez, Azka, Azur De Puig, B & B, B. United, Backpack, Badour, Badr, Baheej, Balquis, Barbie B, Barbie Blue, Barbie Pink, Base Code, Basma, Batool, B-Brand, Bcl, Be Black, Be My Angel, Be My Angel In Heaven, Be So Fit, Be Woody, Bea Fruity, Beau Contour, Beau Ideal, Beautiful Love, Beautiful Women, Beauty, Beauty & Silence, Beauty Amour, Beauty rose, Belicia Bella, Belle Fille, Belle Vie, Bello, Belong, Beloved, Benetion, Benetton, Best, Betsy, Beyond, Beyond Femme, Beyond Homme, Beyond Stars,

Bilquis, Bint Al Noor, Bio Glow, Bio Women, Bisca, Black, Black Apple, Black Belt, Black Boss, Black Car, Black Cash, Black Lilly, Black Man, Black Marie Black Market, Black Musk, Black Network, Black O Man, Black Onyx, Black Opio, Black Oud, Black Out, Black Shadow, Black Soul, Black Soul Imperial, Black Zone, Blaze, Blaze Sports, Bleu Delux. Blew, Blica, Bling, Blitz, Blog, Blue, Blue Amor, Blue Angle, Blue Arctic, Blue Author, Blue Belle, Blue Car, Blue Clubs, Blue Desire, Blue Feeling, Blue Femme, Blue Homme, Blue Iris, Blue laser, Blue Lisa, Blue Oud, Blue Rinse, Blue Secret, Blue Shadow, Blue Sky, Blue Woman, Blue-2, Blush, Bm, Bn, Bn Collection, Bnano Secrecy, Boche, Body & Soul, Body Fantasies, Body Luxury, Body Man. Body Musk, Body Pleasure, Body Speed, Bogart, Bogart Pour Homme, Bogart Silver Scent. Bold and beautiful, Bold Women, Bonamour, Bond, Bond Street, Bonita, Bonjour Delux, Boss black, Boston Man, Bowling Green, Brave, Brave Agua Brava, Brave Man, Brave Woman, Bravo, Breath, Bright Love, Brilliance, Brown Orchid, Brummel, Brut, Brut Classic, Bu Be Ur Self, Budoor, By Chance, C Booth, Cabin Women, Cagnito, Caladium, Call Me, Cambria, Candide, Capture Black, Capture Gold, Career Men, Career Men, Caress, Carli, Carrara, Carrera, Carrera Emotion, Carrera Master, Casamance, Cascade, Cascade chopad, Casino, Casual, Catchy, Catherine Spray, Catwalk, Celebrity, Celebrity Gold, Celebrity Pink, Celebrity Purple, Celebrity Red, Celine Dion, Censurable, Cerise. Cest La Beaute Cest La Beaute Pink Lady, Cest La Vie Concentree, Cest La Vie Intense, Chairman, Chalon, Chambre, Chamiso, Champion, Champion Black, Chancelier, Change Of Heart, Chap Ash, Chap Saffron, Charismatic, Charlie, Charlie Revlon, Charm, Charme, Charming, Chase, Chateau Noir, Cheerful, Cherished, Cherished Woman, Chess Black, Chess In Blue, Chess Sport, Cheval, Chic Charm, Chichi, Chichi Crazy, Chichi Men, Chique, Choice men, Choice Women, Chorle, Christine Darwin, Cigar, Cindy C, Cinthol, City Striker, Classic Blue, Classic Collection Numero, Classic Creation, Classic Jasmine, Classic Men, Cleopatra, Click, Cloque, Club, Club 21 , Club Hill, Coach, Code, Cold, Cold Silver, Collection, Cologne, Colors, Colors Men, Colors Women, Colour me, Combat, Comis Range Etc, Compass, Complex, Confidential, Conquer, Conscious, Constella, Consul. Cool, Cool Water, Cooze, Coquette Pour Femme, Corc Groseille, Core, Corsage, Corsair, Coty. Country club, Couture, Credible Noir, Credible White, Cremezi, Cross, Crusier, Cu See You, Cuba Tin, Curious, Cute, Cygnus, Cyrus, Czarina, Czarina Cry stelle, D & g perfume, Daeman Ma'ak, Daffodil, Dagmar, Dahnal Oud Khalifa, Dahnal Oud Nubala, Daily Defence, Dakar, Dala Al Arais, Dalan, Damsel Lush, Damsel Scarlet, Daniel Hills Red, D'aqua Rosa, Dar ul Shabab, Dare Man, Dare Woman, Daring, Dark, Dark Night, Darker NaYve, Dawn, Dazzle, D'bois, Debonaire, Debudent, Decade, December 2nd, Declare, Deep Energy, Deep Heet, Deep Red, Defense, Dehn Al Oudh Abiyad, Delicate Heart, Delicious Doll, Deliciously Dark, Delight Ful, Delightful Women, Delux Enjoyable, Delux Man, Deluxe Africa, Denim, Deomania, Depend De La Armonia De Los Sentidos, Depend De Del Azul Del Cielo, Depend De Del Color De Las Roses, Desert Liwa, Desert Princess, Destorty, Deve, Devine Sensation, Devotion, Dew, Dhan Oudh, Dhanal Oudh , Diabie Bleu, Dial, Diamond Rain, Dickson. Diehard Man, Diesel, Digital, Dignity, Dione, Diplomate, Dirham, Disclosure, Distance, Divine, Djs Concepts, Djs Concepts Ltd, Dng, Dnohenia, Do It, Dolcetto, Dolcetto The One, Don Carlo s, Donna, Double, Dove, Dr. James, Dream, Dreams, Drops, Duet, Dylastie, Dynamic, Dynamo, E&P Femme, E&P Right Blue, Echo, E-Choice, Ecstasy, Ecstatic, Ectasy, Eden, Edge, E-Femme, Ego, E-Homme. Ehsas, Ehsasi Bek, El Paso, Eldorado, Eldorado AI-Pf-OO 1, Elegance, Element, Elixir, Elle, ElJe Et Son Secret, Eman, Emerald, Emotion, Emper, Emperor, Emperor Intense, Empress, Ecenter. Enchant Shine, Enchanter, Encore, Endurance, Endure Link, Endure Live, Endure Scent, Energy Blue. Engage, Engage Men, English Blazer, Enigma, Enliven, Enter Night, Enter The Night, Entrepreneur, Enzo, Equate, Ertona Passion, Escape, Eshtiyag, Eskulin, Essence, Essential, Essentialz, Essenza Silver, Eternal, Eternal Love, Eternity, Etui Coff, Europa, Eva, Evaflor, Everlasting, Every Day, Evolution, Evolve, Excel, Excellus , Exciting Love, Excuse, Exist, Exotic, Exotica, Expose, Extreme, Fa, Fade Out, Fair & Fair, Fakhr Al Jammal, Fame Por, Fame Woman, Fancy, Fantasia, Fantastic, Fantasy. Fantazia, Fares Al Jazeera, Farhat Al Hub, Farmasi Baby Cologne, Fascinating, Fashion, Fashion Sports Ice, Fashion+ Sport, Fashionable, Fawakah, Feah, February 29th, Fee, Femania, Fenjal, Ferocious, Ferrero, Ferrior, Ferrori, Fickle, Fighting Temptation, Fiore, Fire, First Look, Flamboyant. Flash, Fleur De Soie, Flora, Floral, Floralys, Florence, Flyback, Fogg, Fonce Man, Fonce Woman, For You, Forum, Fougere Fraiche, Foxy Lady, Fragmont, Freeda, Freedom, Freeman, French Club, French Mastic, Fresh, Freshner, Fruit, Fukat-ul-hebab, Full, Full Fresh, Fur Elise, Fursan Al Arab, Fursan Najd. Fusion, Fusion Men,

Futura La, Futura La Famme, Gadeer, Galace Sensuelle, Galice Gold, Gallant, Gallet, Game, Game Spirit, Garden, Gatsby, Gaze, Geisha, Genesis Femme, Genesis Gold, Genesis Homme, Genesis Noir, Gentle, Genuine Touch, Geparlys, Get Ready, Gh brown, Ghair, Ghawy, Ghazal Al Binat, Ginger, Given Blue Level, Glamour, Glam-Up, Glatt, Gleam, Glittering Lips, Glitz Women, Glorify, Glossi Girl, Glow Dor, Godrej, Gold, Gold & Dole, Gold Issime, Gold Pour, Gold Power, Gold Wings, Gold Wood, Golden, Golden Beauty, Golden Girl, Golden Glow, Golden Hours, Golden Leaf, Golden Ring, Golden Sand, Golden Star, Golden Time, Golf, Golf Open, Good Girl, Good Grace, Good Guy, Gorgeous, Grateful, Gray Oud, Green Apple, Green Aqua, Green Lily, Greenwich, Grey Flannel. Guess, Guilt, Gulbadan, Guroor Gold, Guroor Silver, H De Cyzone, Habeeb Al Qaib, Habibi Ana. Hajarul Aswad, Hala, Hamidi, Hams Al Habeeb, Hamsat Al Lail, Hanen, Hania, Hanna Wish, Happy Heart, Happy Moment, Happy Spirit, Hareer, Havec, Havoc, Hawaii Wood, Hawwa, Hazehi Lailati, Heat, Heavenly Garden, Heavenly Scents, Her Highness, Heritage, Hermest, Hermitage, Hero, Hevoc, High travel, Higher Dezire, His Highness, Historic, Historic Intense, Hitman, Hold Me Tight, Holiday, Holly Wood, Honest, Honey Moon, Hooriyah, Hope, Hot, Hot & Cold, Hot Blast, Hot Gold, Hot Ice, Hot Ice Attitude Power Homme, House of Fragrance, Huddle, Hulm Jameel, Hunt, I & Admire, I Love You, raiment, Ibdaa, Ice, Ice Dive, Ice Musk, Icon Deluxe, Icon Rg Edt Ns, Identity, Idle Rose, Idv, Hi Perfumes, Ifi Rangers, Ignition, Illusion Men, Illusionist, Imagine, Impear, Impossible Lady. Impression, Impulse, In Contour, Inadvert, Incense, Incidence, Incidence Energy, Incite, Indifference, Infinity, Innocence, Insert Coffret, Insette, Instant Dezire, Instict, Inte Hulmi, Intense, Intensity. Intimately, Intu, Inverse, Invincible Pink, Isa Rose, Ishraq At Sabah, Island Blues, Island Gardenia. Issy, It is, Ivanhoe, Ivanhoe Black, Ivanhoe Sport, IVY, Izi Men, J. Exclusive, Jacomo, Jacques, Jacques Bogart, Jacques Evard, Jadeite, Jagaur Green, Jaguar, Jaguar, Jaish, Jalsat Safah, Janan, January 23rd. Jasmine, Jeanne Arthes, Jennifer Lopez, Jenny, Jewel, Johan B, Jolee, Joli Reve, Joo, Jook, Joshe Blue, Joshe Red, Jovan, Jovan Musk, JPD, Julee, Juliet, June 15th, Just Black, Just Blue, Just Call Me Maxi. Just For You, Just Gold, Just hilton, Just Man, Just Oben, Kally, Kashmir, Kawkab Al Sharque, Kelenic happy, Khaliji, Khalik Pakerni, Khalis Musk, Khalis Oudi, Khalis Perfumes, Khasab & Oud, Khasab & Oud Abyad, Khashab & Oud, Khashab & Oud Gold, Khayali, Khulood, Khumaar, Kids, King or Jasmine, King Of Oud, King Of Rose, King Of Sandal, King Yes, Kippa, Kiss, Kiss Beauty, Kiss You Miss, Knight Bleu, Knowledge, Kodoomo, Kokoz, Komal, Kristel Saint Martin, Kulsoom, Kultbum, Kussite, L homee, L'occitane, La estee, Lace, Lady, Lady Blue, Lady Empire, Lady In Blue, Laheeb Al Shouq, Lailat Al Hub, Lailat Al Khamees, Lakeme, Lana, Lanc De Etc, Lapidus, Laquil a, L'artisan Parfumer, Laura, Layer'r Shot, Layla, Le Aroma, Le Bleu, League Woman, Leau Rouge, Leau Verte, Legend, Legeng Caution, Legent Cute, Lelue, Lethal, Lets Move, Levina, Lexus, Lexus Sport, Liable. Liaison De Parfum, Life Belle, Life Spirit, Light, Lightning, Like, Liking, Limit, Limit Spray Perfume, Liqa Al Hibba, Liquid, Lisap, Literal, Live, Livon, Lixiang Na, Loaded, L'occitance, Lody Blecc, Lofty. Log, Lomani, Lomax, Lomni, London, Loral, Lord, Lorenzo, Lorinda, Lorys, Louisfernando, Love, Love @18th, Love 2 Love, Lovely, Lovely Life, Lovenia, Lover Rose, Lovinia, Lovium, Lozana, L'secret, Lucia, Ludiana, Luisant, Lumio, Lumio Women, Lune D'ete, Luscious Babe, Lustrous, Lutece, Lynx, M, M Leather, Maa Arwaak, Mad Love, Madam Deluxe, Made For Her, Made For Him. Madonna, Magic, Magicode, Magnetic, Magnetic Argent, Magnificent, Magnitude Man, Magnitude Woman, Mahas, Mahboobati, Majix, Malibu, Malik Al Arab, Malukah, Manchester, Manhattan Leather. Manly Man, Manon, Map, Maraseel, March6th, Marco Valentio, Marine Code, Marjaan, Marjan, Marquies Rammy, Marquis, Marwah, Maryam, Masculine, Masculine Intense, Masterpiece, Mawaed, Max Creation, Maxi, May, May 18th, Mays Rose, Mehas, Mehboobati, Melao, Meli Melo, Melipona, Memorable , Memphis, Memphis Nero, Men Private, Men Zone, Mena, Mer Blue, Merci, Merci Women, Merissa, Midnight, Mika, Mini Crystal, Mirage, Mirage Edition, Mis'ch, Misk Al Safwah, Misqaal, Miss 16, Miss Celina, Miss Color, Miss Cute, Miss Cute Noir, Miss Darling, Miss Flower. Miss Glam, Miss Lomani, Miss London, Miss Obama, Miss Rose Land, Miss Var-Fashion, Mission , Mist Women, Mister Lomani, Mystic Waters, Moire, Memento, Mondaine, Monogramme, Montage, Monterosso; Moon, Moon Light, More Love, More N More, Morena, Morena Noir, Move, Muaah, Mubakhar, Mubakhar Al Oud, Mughri, Muhasan, Mukhalat Khalipha, Mukhalat ul islam, Mukhallat, Mukhlat Abiyad, Muscular, Mushtaq, Musk, Musky Rose, Mustela, My Color, My Deluxe, My Deo, My Echo, My Fleuretta, My Perfumes, My Style Classic, My Style Epic, Mystic Moments, Mystic Waters, Nabeel, Naema Black, Naema White, Nagma, Nair Spray, Nancy, Naseem Al Lain, Nation ,

Natori, Natro, Natural & Pure, Nature, Naturlume, Nave, Near By Heart, Nectar, Network, New York, Newyork Dance, Niarni, Nice, Nice Black, Nice Change, Nice Feelings, Nice Feelings Black, Nice Lover, Night, Night Clubs, Night Life, Nike, Nila, Nimitz, No Marks, Noir Divine, Noir Purify, Noona, Noor, Noora, Nova, Nouvelle, November 18th, Now, Nrg, Nu Feel, Nuit Deluxe, Nuit Extreme Pour Homme, Nuits Imperiales, Nutri Skin, 02, Oak, Ocean Wave, Octagon One ,Octagon Two, Octave, October 10th, Odyssey, Oem, Oh My Lady, Oh My Love, Ok free, Olay, Old Dry, Old Spice, Ole Pure. Ombre Et Lumiere, Omniya Gold, Omniya Silver, One billion, One Man Only, One Man Show, One Man Soul, One Man Sour, One World, Only Aqua, Only For Him, Only Me, Only Me Elixir, Only Me In Black, Only Me Passion, Only You, Oolalal, Opal, Open, Open Black, Open Gold, Open White, Opin, Opus Men, Opus Women, Orcadia, Orchid Noir, Organdi, Organic, Original, Osmond De Noir, Otoori, Ouch, Oud, Oud Afgano, Oud Afgano Coffret, Oud Al Ahbaab, Oud Al Hind, Oud Al .Junaid, Oud Al Sharqia, Oud Al Sultan, Oud Amber, Oud Aseel, Oud Aslubi, Oud Ayouni , Oud Black, Oud Ehsasi, Oud Flora, Oud Khashabi, Oud Mulook, Oud ul Arab, Oud ul Ghalib, Oud ul Shams, Oud ul Undlasi, Oud Vanilla, Oud White, Oud-AI-Junaid, Oudh Al Abiad, Oudh Al Amiri, Oudh Al Anfar, Oudh Al Bahar, Oudh Qadim, Oudi, Over The Moon, Ox2, Page 3, Paladium, Palmers, Palmolive, Panache, Parfum D'or, Parfum Lanvin, Parfums Morena, Paris Bleu, Parour, Party In The Night, Passion For Green, Passion Women, Passionate, Passo Delux, Passport, Patel Fresh, Pb Vip Male , Pby Generation M , Pby Super M Rg , Pearl, Pearly, Pension, Perfume d eneess, Perfume Excess, Persona Classic, 'Persona Modern, Pierre Cardin, Pink Beauty, Pink Blush, Pink Cloud, Pink Coral, Pink Hearl. Pink Nancy, Pink red, Pixy, Platinum, Play, Play Boy, Play Girl, Pleasance, Pleasure, Poem, Policy. Portia, Porum, Posh Black, Posies, Pour Femme, Pour Homme, Pour Monsieur, Power On, Precious. Predictor, Predilection, Premium Plus, Prestige, Prestige Pour Homme, Pretty Pretty, Pretty Taylor, Pride, Prime Collection, Prime Men, Primero, Prince, Princess, Princess Of Dreams, Pro Level, Promise, Prophesy, Proud Red, Provocative Pink, Provoke Black, Provoke White, Prov-Vit B5, Pucelle, Puig, Pure, Purple Amethyst, Purple Flame, Purple Orchid, Purple Passion, Qissat Al Hub, Queen B. Queen Of Romance, Qulsum, Quorum, Quorum Silver, Qurtoba, Qwoot Al Qoob, Race, Raheeb, Rahla, Ramba, Ramshat Al Ain, Randa, Range, Rangers, Rapido, Rasgo, Rasheeqa, Rawi , Rayan, Rcd Ribbon, Real, Red Car, Red Channel, Red Desire, Red Dreams, Red Fantasy, Red Knot, Red One, Red Pearl, Red Rose, Red Ruby, Redriguez, Refel lamis, Rejoice, Rejoice & Dance, Rekindle, Remmy, Remy, Remy Latour, Remy Marquis, Reve De Varens, Reveal, Revlon, Revolt, Revolt Man, Revolt Woman, Rexona, Reyane, Reyane Tradition, Rich Man Oud, Rich Minds, Richi richi, Right Guard, Rihanna, Rivage, Rivage Men, Rivage Women, Rivaj, Roberto Vizzari, Rock, Rock Chick, Rockstar M;III, Rococo, Roger, Roger & Gallet, Romance, Romancy, Romantic Dance, Romantic Feel, Romantic Woman, Romeo, Romy, Rooh Dubai, Rosa Bella, Rose, Rose so love, Roset, Rouge Oelice, Royal afshan, Royal Cobra, Royal collection, Royal Design, Royal Diamond, Royal Gold, Royal Heart, Royal Heart Gold, Royal Marriage, Royal Men, Royal Mirage, Royal Narcissus, Royal Open, Royal Orion. Royal Oud, Royal Premium, Royal ramba, Royal Tin, Royal Tradition, Royal Women, Royale Cobra, Royale-Men, Ruby, Ruff, Rumba, Rumba Passion, Russian Pink, Saab, Saab Rose Gold, Sabeel Sabina, Sachet Perfume Divine, Sachet Perfume Gold, Sacred, Safa AI Rooh, Safari, Safer, Safer ul Lahab, Safety Maxx, Safwat Al Oud, Sahar AI Asal (Hmoon), Saharienne, Saif Al Jazeera, Sameer, San Francisco, Sandal, Sandal Special, Sanderling, Sanderling Shine, Sanex, Sanguine, Santiago, Sapol, Sapphire, Sarah Creations, Satin Flower, Sauvage, Scandal, Scarlet, Scottish, Se Fleuri, Season Mood, Secret, Secretive, Secretive Men, Secretly, Seducteur, Seductive, See Me, Sellium, Senorita am or, Sensational, Sensitive, Sensual, Sensual Seduction, Sensuality, Sensuous, Serene, Serene Love, Serene Pink, Sergeant, Setwet, Sewear, Sex Appeal, Shabab Al Khaley, Shaghaf, Shaheer, Shahrazad, Shahwani, Shaikh Al Fursan, Shaikh Al Sabab, Shalis, Shams Al Khaleej, Shams ul Emarat, Sharouq, Shau it, Shower to Shower, Shay, Shay Rose, Shayna, She, She cancel, Sheikh, Sheikh ul Shaukh, Shelly, Shine Like Diamonds, Shining, Shizzi, Show System, Showtime, Shwarkuch, Si Fleuri, Si Fleuri Passion, Siblu, Sifiuri, Signature, Silk, Silken, Silky Rose, Silver, Simplicity, Sitti Al Habaieb, Skye, Sleeping Cobra, Slim Lady, Sloop Men, Smart, Smart Silver, Snap, Snap 7, Snap 88 Women, Snap Men, Snap Women, Snapp 88 Men, Snow, Snow Drop, Snow Flakes, So Body Spray, So Delux. So Much, Sobra, Sofree, Soft & Gentle, Soft & Pearl, Soft Touch, Soie, Sol, Solara, Solemar, Solid, Solid Black, Solid Gold, Solitaire, Solitude, Solo, Solytis, Someone, Soumate Black, Spanish Rose, Spark, Special, Sphere, Spinz, Sport, Sport hot, Sport Italia, Sport Line Casual, Sport Line Dynamic. Sport Line Energizer,

Sport Line Fresh, Sports Fever, Sports Men, Springfield, Spy, Spy blue image, Stag, Stag Black, Stag White, Starburst, Starlet, Stella, Stella Rosine, Stone Art, Stone Blast, Story. Story Of Love, Story Of Love Range, Strings Edition, Strive, Strive Man, Strive Woman, STS, Style. Suave, Subsense, Sukar, Sultan Al Arab, Sultan Oud, Sultan ul Quloob, Summer Life, Sumu, Sumu Men, Sumu Women, Sumuh, Sun Down, Super Angelo, Super Black, Super Blk, Super Man, Super Playboy, Super Silk, Supremacy Gold, Supremacy Silver, Sure, Surf, Suroor, Surrati, Suvagc, Sweet Dream, 'Sweet Heart, Sweet Love, Swiss Arabian, Swiss Movement, Swiss Touch, Syedati, Symblem, Symblem Intense, Tabeen, Tag, Taj Mehal, Take Me, Tang Wood, Tango, Tareekh, Tasmimi Oud, Tasneem, Taylor of London, Tayyib, Tazawajiny, Tea Rose, Team Force, Ted Lapidus, Temptation Lomani, Tendency, Tender, Tender Choice, Thais, Thais Dreams, Thais Feelings, Thais Life, Thalli um, Thallium Black, Thallium Sport, The axe body, The Essence, The one, The Panther, The Perfumer's Workshop Int'l, The Rose, The Wedding Day, Thurat Al Oud, Tiger Absolute, Tiger Fresh, Tiger Gold Elixir, Tiger Oud, Titanium, Toi Amo Te Millionario, Tokyo Park, Tom & Jerry, Topaz, Tora Bora, Tot Sexy Bomb, Touch, Touch D Orient, Touch Men, Touche Smile, Trace Me, Tranquil Men, Treasure, Treasure Day, Treasure Night, Trendy, Treza, Trinity, Trip ,Trip Mystique, Triple Dry, Tropical Feeling, True Blues, True Life, True Life Blanc, True Uomo, Try, Tuff, Tuscan Lady, Tuscan Lady 'Coffret, Tusk, Twilight, Twinkle, U2, UDV, Ultimate, United Colors Of Benet ton, Universal, Universal creation, Unveiled, Ur The One, Urban, Uroosa, Ustaad, V6, Vacation, Valerie Black, Valerie Crystal, Vantilo, Vapeurs De Gate, Varje T'aime, Vasolive, Vault Black, Vault De Charm, Vegas, Venice, Venice Men, Venice Noir, Venice Women, Venus, Verdict, Verite Men, Verona, Versailles Entity, Vert, Vert Delice, Vert Man, Very Attractive, Very Brave , Very Intense, Vest Belice, Vibes , Vibes Black, Victoria, Victorie, Victorie Intense, Vintage, Vip 2, Vip Black Male, Virtual, Virtual Women. Virtue, Virtue Man, Virtue Woman, Viva enderer, Vivace Series, Vizzari, Vo5, Voage, Voice, Voice Women, Vurv, Wafi, Walhan, Waltz Men, Waltz Women, Ward, Ward Muntasafal Lail, Ward Taifi. Warner Bros, Warner Brothers, Wasim Akram 414, Water Drops, Water Li lies, Wedding Secret, Wego. White, White Diamonds, White Gold, White Misk, White Musil, White Musk, White Rai, White Soul. White Soul Gold & Diamond, White Tone, Whitening Rollon, White-Satin, Whoops, Wild, Wild Stone. Winner Maufacturer, Winner Manufacturing, Wisal , Wise, Wise Men, Women In Green, Wonder Full Man, Wood, Woody For Men, Woody For Women, World One, Wotta Girl, Wow, X London, Xavier Laurent, Xc-Ss, X-Fashion, X-Fashion By Night, Xiashib-Ao, XL, Ya Intense, Ya Limi ted Edition. Yacht Man, Yardley, Yasmeen, Yellow Sun Flower, Yes, Yoko, You & Me, Young Chin (Yc). Ysl eli e. YSN, Yves De Sistelle, Yves De Sistelle Style, Zahna, Zahra, Za idon, Zarar, Zatak, Zeni th , Zephyr Man, Zephyr Woman, Zest, Zikaryat Habibi , Zync

### **G CATEGORY**

2N2, 4 U Men, Abeer, Action Series, Afshan, Al Arab, Al Rehab, Al Rehab Perfumes. Alisha. Altamoda, Amare, Amaris, Amorish, Anabelle, Arabiyat, Aris, Argus, Asal, Asli, Atoori. Author. Avenue, Avenue 1, Baugsons, Beauty Model, Belara, Black & White, Black Crystal , Black is Black. Blk Berry, Blk Leather, Blk n White, Blue Crystal, Blue is Blue, Body Guard, Body N Soul , BOYL, I Brand Collection, Brown Leather, Candy Flawless, Candy Pink, Candy Summer, Cegar, Chaste Noir, Checkered Flag, Chris Adam, Citrine, Cognito, Concept, Cosmo, Coupe, Couture Collection, Crashing. Creation, Creation Lamis, Crown Perfumes, Crystal, DC 4U Exclusive, Deep, Dora Il Collection, Dream & Cherish Heavenly, Efolia, Elegant, Elite, Eman Coll ection, Emerald, Entity, Eskoda, Estiara, Esti ara Passion, Eventful, Explore, F.Scent, F.Scent Prestige, Feah Active, Feah Fragrance Division. Feniro. Fida, Fine Fragrance, Flavia, Fluid Intense, FNAC, Forever, Fresh Fragrance, Fresh Storm , Friend , Galax y, Galaxy Plus, Galaxy ii , Gambit, Gentlemen, Glee, Gold Secret, Good Voice, Graceful. Grandeur, Green Secret, Handsome, Havex, Hemani , Heritage Coll ection, Hidden Des ire, Hot Shot, I Love, ID Collection, Insignia, Inspire, J. Burn, 1. Colors, J. Forever, 1. Fresh, J. Mark, J. Senses, .J. Shine, J. Surprise Me, Jade, J-Fi rdous, Jolie, l unsui , Kirish Perfume, La-Collection, Lattafa, Life. Life Fragrance, LOEWE, Lonkoom, Louis Card in, Love Surely, Love Today, Lovenzo, Lovi sa, Lunar Eclipse, Majestic, Manasik Collection, Maryaj, MB, Mesmeric, Miss Purple, Molto Cari na. Monica. Moon Drops, MPF, Mukhalat Azim, Mural, Mural De Ruitz, My Perfumes Factory, Napoleon Boss. New NB, Nuvo, Opio, Origin, Paris, Paris Collection, Parisvally, Pass ion, Passionate Fore ver. Premier Cosmetics, Prive, Pure Love, Queen, R&R, Radiant Pink, Rasasi, Red Ribbon, Red Secret, Relax , Rich & Ruitz, Romantic, Romantic

Lover, Royal, Royal Jewel, Royal Wedding, Ruby, Sapphire, SaragaeL Scentsational, Secrecy, Secret Garden, Secret Love, Sell ion, Shabab Al Khaleej, Shirley May. Shokubutch, Siafa, Silver is Silver, Silver Secret, Smart Blk, Smart Collection, Smart Secret, Splendid. Spring Bloom, SL John, Sterling, Style Parfume, Sultan, Sundown Nair, Swish, To My Girl, Today. Tradition, tyle, UDY, United Care (Cartoon Characters), Velica Crown, Versave Topaz. Vi JOh11. Victory, Vintage Collection, VIP, Visitant, Warri or, Wild & Pretty, World good Voice, X Creation. X link, Yuratay Masterpiece, Yutaray Legend

S. No.	H.S. Code	Proposed PCT for WEOC	Tariff Description	Item Description	Origins	Customs Values (C&F) US\$/KG (net Content weight)
(1)	(2)	(3)	(4)	(5)	(6)	
1.	3303.0010 3303.0020 3303.0090	3303.0010.1000 3303.0020.1000 3303.0090.1000	Perfumes Toilet Eau De cologne	Perfumes Eau De Toilet/ Eau De perfume/ Eau De Cologne	All origins	A+ 500.00 A. 235.00 B. 125.00 C. 55.00 D. 30.00 E. 18.00 F. 8.00 G. 6.00
2.	3307.2000	3307.2000.1000	Personal Deodorants Body spray	Body Spray/Personal Deodorants/Anti Perspirant/ Body Deodorant/Stick/ Roll-on (packed in other than glass bottles)	All origins	A. 55.00 B. 24.00 C. 4.25 D. 3.25 E. 1.90 F. 1.60 G. 1.58

**Note:**

- i) Consignments of Brands not mentioned in the above table may be assessed by the clearance Collectorates under section 25(1) of the Act, however incase the assessable customs value of such goods cannot be derived at by the collectorate, then section 81 of the Customs Act, 1969 may be invoked and the transaction be referred to this Directorate for determination of its fair value and finalization.
- ii) Any Goods imported in 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, against the values mentioned in this valuation ruling.
- iii) Variant of aforementioned brands shall be assessed on the value determined for the main brand.

6. In cases where declared/transaction 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, or by land route, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling. The Customs Values determined in the 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 the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or any other certifications required thereon. In addition to this, it is further necessary to verify that there is no misdeclaration of any sort or violation of Import Policy Order, section 15 of Customs Act 1969 or any other law in vogue therein.



7. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Section (4) of Section 25A or section 250 of the Customs Act, 1969.

8. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issuance of this Ruling, 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 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 this Directorate General immediately for redressal.

10. ***This Valuation Ruling supersedes Valuation Ruling No. 811/2016, dated 27-01-2016.***

(DR.WASIF ALI MEMON)

Director

Copy for information to:-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT & T Audit Building, 'Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi/Lahore/Islamabad/Quetta Peshawar / Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting Valuation Ruling No. 811/2016, dated 27-01-2016.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.