

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

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The Collectors of Customs, Model Customs Collectorates, Appraisement & Facilitation (East / West) / Port Muhammad Bin Qasim / JIAP, Karachi (Appraisement & Facilitation / Enforcement & Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar (Appraisement & Facilitation / Enforcement & Compliance) / Gawadar / Gilgit-Baltistan / Export (Karachi / Port Qasim)

**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 AND FACIAL WASH  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(Valuation Ruling No. 1529/2021)**

C. No. Misc/14/2018-II/265

Dated: 2<sup>nd</sup> April, 2021

In exercise of the powers conferred under Section 25-A 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.1410/2019 dated 01-11-2019, which was challenged under section 25-D of the Customs Act, 1969. The Director General of Customs Valuation was pleased to uphold the said Ruling vide Order-in-Revision No. 44/2020 dated 16-12-2020. He, however, directed that the valuation ruling was almost one year old and, therefore, a fresh valuation ruling may be issued. Therefore, an exercise was undertaken by the Directorate General of Customs Valuation to determine the Customs Values of subject goods in terms of Section 25-A of Customs Act, 1969.

**3. Stakeholders' participation in determination of values:** Meetings were scheduled and held on 01-12-2020, 10-12-2020 and 23-02-2021 which were 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.

During the meetings, the 'importers/ stakeholders contended that the values and demand of subject goods have gone down due to Covid factor globally, and therefore the same should be reflected in valuation ruling, Some importers submitted few documents which were examined alongwith market surveys and past clearance data to determine customs values of 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 Creams/ 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 Customs 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, 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, Eli zabeth Arden, Escada, Estee, Euphoria, Fendi, Ferragamo, Ferrari Endless, Ghousons, Givenchy, GNC, Gucci, Guerlain, Guinot, Hermes, Hugo Boss, Igoral Lauren, 19ora Royal, Issey Miyake, Jean Patou, Jean-Paul Gaultier, Joop lump, Juicy Couture, Karl Lagerfeld, Kenneth Cole, Kenzo, Label M, Lacoste, Lalique, Lancome, Lanvin, Lauder Escada, Lavin, Lierac, Liz Clai bome, 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, Trea 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, Dream Pure Naturals, Deep, Du Vi Stockholm, Etude, Filorga Skin Care, Farmessi, Foltene, Glamorous Face, Garnier 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 Xtensio, L'Oreal Paris (EL VIVE), 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, Sway, Cream Silk, Vita Cream, 7 Vita, A'Mrij , Active, Adidas, Afshan, Aichun, Aival, Ajmal, Akat, Alan Jey New Placent Alan, Ali sha, AI' 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, Astoni sh, A veeno, 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, Bonacme, Bond Street, Brut, Brylcream, Byphasse, C&c, C.Booth, Caimei, Citra, Camay, Camey, Capri, Caresse Natural, Carex, CB, CHI, Chi que, CiF, Ciptadent, Clean&Clear, Clear, Clear Asil, Cleopatra, Clere, Clinic Plus, Closeup, Cobra, Colgate, Coll ection, 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, DR, Rimpler, Dr. James, Dreamron, Dupas, E Vitamin, Easy, EI Paso, EI More, Elentee Soy, Elentee Joy, Elnett, Emami, Emani, Emeron, Emotion, Enchanteur, Enliven, Eskinol, Eskulin, Essence Essentiallz, 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, Festi val, Feverz, Fiabila, Fiabilo, Finesse, Fiore Bello, Fixer, Flex, Florens, Flower Shop, FNAC, Forever, Formula, Freeman, Fresh & White, Fresh Breath, Frey, Fructis, Frui ser, Fruit, Fruitina, Fuito, Full, Galaxy, Gambit, Garden, Glama, Guudcure, Garnier, Gatsby, Geniol, Gentle, Gillette, Ginseing, Glade, 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, Harmons, HawaJlan, Healthy Shop, Hello Kitty, Hemani, Herbal Doctor, Herbal Essence, Herbaline Essentials, Herman, Hifa, Himalaya Herbals, Himani, Holly Wood, Hollywood Sty le, 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, Lislerine, 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, Maj estic, 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, Pari s, Paris Collection Poppy, Party Success, Pearl Drop, Pears, Pepsodent, Perfume Choice, Pert, Pert Pl us, Petal Fresh, Petroleum Jelly, Pielor, Piva Pixy, Platinum Cashash, Pleasure, Poise, Pomley, Ponds, Posa, Posh Black, Pretty Pink, Pride, Prill, Protect & Clean, Prov-Vit BS, 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, Revloil, Rexona, Rica, Rimmel, Ring Guard, Rivaj, Rivaj Hd, Roop Nikhar, Royal, Royal Marriage, Royal Mi rage, Raidant, Royal Premium, S C Johnson, Safah, Safe Guard, Sahara, Saloon, Salsun Blue, Santoor, Sapol, Schauma, Schwarzkopl & Henkel, Schwarzkoph, Scink, Secret Love, Sell ion, Sen, Sensiti ve, 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. rves, State Strong, Stillman' s, Storm, Suave, Subaro, Subaru, Succeed, Sudo Cream, Sunkiss, Sun silk, 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, VoS, 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.

S. No.	Item Description	Standard Weight/Volume of Unit/ Pc (net content)	PCT	Proposed PCT for 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	1.08	0.94	0.50
2.	Lotions	250	3304.9910	3304.9910.1000	4.50	1.62	0.49

3.	Cleanser/Cleansing Milk	200	3304.9910	3304.9910.1100	3.60	1.35	0.47
4.	Face/Skin Cream/Serum (Including Whitening and lightening Cream)	100	3304.9910	3304.9910.1200	1.80	0.79	0.23
5.	Face/Skin Tonic/Toner/ Gel	150	3304.9910	3304.9910.1300	2.52	0.99	0.29
6.	Mask/Scrubs/ Facial Foam	150	3304.9910	3304.9910.1400	2.52	1.08	0.31
7.	Make Remover	100	3304.9910	3304.9910.1500	1.80	0.76	0.30
8.	Tooth Paste	150	3306.1010	3306.1010.1000	0.99	0.63	0.22
9.	After Shave	100	3307.1000	3307.1000.1000	2.79	1.08	0.45
10.	Shaving Cream	200	3307.1000	3307.1000.1100	1.71	1.30	0.50
11.	Shaving Gel/Foam	300	3307.1000	3307.1000.1200	2.25	1.53	0.80
12.	Liquid Soap/Wash/Hand Wash/ Shower Gel/Body Wash	300	3401.2000	3401.2000.1000	0.72	0.54	0.28
13.	Face Wash	100	3401.3000	3401.3000.1100	0.76	0.58	0.18

**Note:**

- 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.*

*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.*

- 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 maybe 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 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.*

- 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 value 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-Sections (1) or (3) of Section 25-A 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 25-D of the Customs Act, 1969, within 30 days from the date of issue, 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 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. 1410/2019 dated 01.11.2019.

**(SHAFIQUE AHMAD LATKI)**  
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 & Facilitation), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement & Compliance), 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 & Compliance), 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 Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
12. The Director, Directorate of Customs Valuation, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. The Webmaster, Federal Board of Revenue, Islamabad.
18. Guard File.