

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

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

**DETERMINATION OF CUSTOMS VALUES OF HAIR CARE PRODUCTS/ SHAMPOOS/**  
**CONDITIONERS AND HAIR SPRAY/ GEL/ WAX/ CREAM/ COLOUR/ OIL/ COAT/ AQUA/**  
**HYDROGEN PEROXIDE LIQUID/ DEVELOPER/ ACCELERATOR UNDER SECTION 25-A OF**  
**THE CUSTOMS ACT, 1969**  
**(VALUATION RULING No. 1530/2021)**

C. No. Misc/14/2018-II/266

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 Hair Care Products / Shampoos / Conditioners and Hair Spray / Gel / Wax / Cream / Colour / Oil / Coat / Aqua / Hydrogen Peroxide Liquid / Developer / Accelerator are determined as follows:-

2. Background of the valuation issue: Earlier the customs values of Hair Care Products/ Shampoos / Conditioners And Hair Spray / Gel / Wax / Cream / Colour / Oil / Coat / Aqua / Hydrogen Peroxide Liquid / Developer / Accelerator were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1411/2019 dated 01-11-2019. The Valuation Ruling was more than one year old and the values of subject goods in the international markets were showing varying trends. Moreover, some more products like Hair colour/dye shampoo had been introduced in market with latest technology which needed to be included in Valuation Ruling. 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 meeting, the importers/ stakeholders stated 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. The documents submitted by the importers were examined alongwith market surveys and past clearance data to determine custom 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 Hair Care Products/ Shampoos / Conditioners And Hair Spray / Gel / Wax / Cream/ Colour/ Oil /Coat /Aqua / Hydrogen Peroxide Liquid / Developer / Accelerator.

**5. Customs values for Hair Care Products/ Shampoos / Conditioners And Hair Spray / Gel / Wax / Cream/ Colour/ Oil /Coat /Aqua / Hydrogen Peroxide Liquid / Developer /Accelerator - hereinafter specified shall be assessed to duty/ taxes on the minimum Custom values mentioned separately for each brands category herein below: -**

**A-Category Brands**

ACM, Acqua Di Parma, Aerin; Algenist, Amore Pacific, Amouage, Aramis, Archery, Armani, Avene, Azzaro, Balenciaga, BC-Ceuticals, Burberry, Bvlgari, Calvin Klein, Canali, Carolina Herrera, Cartier, Chanel, Chloe, Chole, Chopard, Christiandior, Claiborne, Clat'ins, Clinique, Crabtree & Evelyn, Creed, Dali, Davidoff, Dermalogica, DKNY, Dolce & Gabbana, Dunhill, Elemis, Elizabeth Arden, Escada, Estee, Euphoria, Fendi, Ferragamo, Ferrari Endless, Ghousons, Givenchy, GNC, Gucci, Guerlain, Guinot, Hermes, Hugo Boss, Igora Lauren, Igora Royal, Issey Miyake, Jean Patou, Jean-Paul Gaultier, Joop Jump, Juicy Couture, Karl Lagerfeld, Kenneth Cole, Kenzo, Label M, Lacoste, Lalique, Lancome, Lanvin, Lauder Escada, Lavin, Lierac, Lizclaiborne, MAC, Maubouss in, Mont Blanc, Nancaster, NarcisoR, Neutrogena, Nina Ricci, Noreva, Obagi, Obsession, Opium, PacoRubanne, Peers, Perry Ellis, Polo, Prada, Proactive, Purin, Ralph Lauren, Red Musk, Rodriguez, Rogger&Gai let, Salvatore, Skin Medica, SVR, Tea Tree, The Art of Shaving, The Body Shop, Tomy Hill, Toni & Guy, Tree Fresh, Tussardi, Vati Cleef & Arpels, Versace, Victoria Secrets, Xonia, YSL.

**B-Category Brands**

Aqua, Avon, Beauty and Silence, Biogenik, Biolyn, Boots, Bioline, Clairol, Classic, Crack, Deep, Dream Pure Naturals, Du'Vi Stockholm, Etude, Filorga Skin Care, Foltene, Framessi, Garnier Color Natural Men, Garnier Men, Glamorous Face, GloMinerals make up, Gold Bond, Gosh, Head & Shoulders, Just For Men, Institute Jergents, ISIS, Phama, Jo Malone, Janssel, Just 4 L'Oreal Paris Majirel, Kryolan, Koleston, L'Oreal Paris NOA Color, L'Oreal Paris Kerastase, L'occitane, L'Oreal, L'Oreal Paris DIA, L'Oreal Paris Platinum, L'OrealPari, L'Oreal Paris(ELVIVE), L' Oreal Paris Mythic Oil, L'Oreal Paris Serie Expert, L'Oreal Paris Techniart, L'Oreal Paris Casting, L' Oreal Paris Dermo Expert, L'Oreal Paris Excellence. L'Oreal Paris Xtenso, Marks & Spencer, Mustela, Old Spice, OPI, Passion, Pantene, Purin, Royal Gold, Secret, St.Stageline, Studio Line, Tegmen, Thalgo, VIP Colour Shampoo, Professional, Wonder Z, Xonia.

**C-Category Brands**

4 me, S way cream & Vita Cream, 7 Vita, A' Mrij , Active, Adidas, Afshan, Aichun, Aival, Ajmal, Akat, AL'Lure, Alan Jey New PlacentAlan, Alisha, Aloe Vera, AlpiFresh, Altamoda, Amaris Cosmetics, Amoray, Amorish, Andalu natural, Aqua Blue, Aqua Fresh, Archi, Arimatic, Ari s, Aris Cosmetics, Arm & Hammer, Armaf, Astonish, Aveeno, Axe, AHC, Azka, B & B, Baby Mild, Barbershop Stuff, Bath & Body Works, BCL, Beauty, Beauty Formula, Beaver, Bello, Berry Well, Bingo Care, Bio beauty, Cream Slik, Bio Glow, Biore, Blesso, Blitz, Blue Image, Blue King, Blue Touch, BN, Bob, Body Luxuries, Boi Oil, Bonacure, Bond Street, Brut, Bryl Cream, Byphasse, C&c, C.Booth, Caimei, Citra, Camay, Capri, Caresse Natural, Carex, CB, CHI, Chique, CiF, Ciptadent, Clean & Clear, Clear, Clear asil, Cleopatra, Clere, Clinic Plus, Close up, Cobra, Colgate, Collection, Color, Colorsilk, Colour Me, ColourN Care, Comex, Compact, Concept, Concord, Cool & Cool, Cool Breeze, 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, OR. Rimpler, Or. James, Dreamron, Dupas, E Vitamin, Easy, EI Paso, EI More, Elentee Soy, Elentee Joy, Elnett, Emami, Emami, Emeron, Emotion, Enchanteur, Enliven, Eskinol, Eskulin, Essentiallz, Estiara, Eternity, Evadrealn, Evans, Eveline, Everyuth, Fa, Fadeout, Fair & Fair, Fair & White, Fixer, Fair & Lovely, Fair Time, Fairness, Faith in nature, Farmasi, Fascino, Farmona, Fashion Elite, Fshion Natura, Faultless, Febreze, Ferrari, Ferrero, Ferriro, Festival, Feverz, Fiabila, Fiabilo, Finesse, Fiore Bello, Flex, Florens, Flower Shop, FNAC, Forever, Formula, Freeman, Fresh & White, Fresh breath, Frey, Fructis, Fruiser, Fruit, Fruitina, Fruito, Full, Galaxy, Gambit, Garden, Garnier, Gatsby, Geniol, Gentle, Gillette, Ginseing, Glade, Glatt, Gliss, Glomesh, Glysolid, Go care; Glams, Guucure, Godrej, Golden Girl Glam Up, Got2b, Green World, Guhl, Hair Care Olive, Hair Code, Hair Repair, Halus, Handsome, Hat'mons, Hawallan, Healthy Shop, Hello Kitty, Hemani, Herbal Doctor, Herbal Essence, Herblin essentials, Hannatl, Hifa, Himalaya Herbals, Himani, Holly Wood, Holly Wood Style, Home, Home Alone, Home Plus, Honey Lotion, Hortaleza, HS Argon, India Tree, Indola, Insignia, Iris, Isabelle Lancray, Itch Guard, Jardin, Jardon, Jergens, Jerom, John Allen, John, Jolm Frieda, Johnson & Johnson, JOlatl, Jolen, Junsui, K Brother, Kanwan, Kelly, Kiss beauty, Kodomo, Kozmo, lierac n jow ae, La Fresh, Lace, Lady Diana, Lakeme, Lana, LanofilNature, Laquila, Lark, Leady Speed, Le-Aroma, Lichen, Life, Lifebuoy, Like, Lisap, Listerine, Lynx, 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, Majestic, Majix, Makkaj, Maryaj , Max Fair, May, May Fair, Maycare, Mclean, Mcleans, Medex, Medora, Mena, Millionaire, Miss London, Mistine, 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, Newhall, Nouveau, Nova, Noxzema, Nu Feel, OE, Olive, Olive Babies, Oli via, Oracare, Oral-B, Organic, Oyster Cosmetics, Palette, Palmers, Palmolive, Panache, Panammas, Paradise, Paris, Paris Collection, Paris Coli ectionPoppy, Party Success, Peat'l Drops, Pears, Pepsodent, Perflune Choice, Pert, Pert Plus, Petal Fresh, Petroleum jelly, Piclor, Piva, Pixy, Platinum Cash ash, Pleasure, Poise, Pomley, Ponds, Posa, Posh Black, Pretty Pink, Pride, Prill, Protect & Clean, Prov-VitBS, Pucelle, Pure Derm, Purell, Purt Plus, Queperpari Cartera, Radox, Rasasi, Rayef, Rexaline, Real, Real +, Reborn Beauty, Red & Black, Redist, Redone, Relax, Restoria, Revivogen, Revlon, Rexona, Rica, Rimmel, Ring Guard, Rivai, Rivaihd, RoopNikhar, Royal, Royal Marriage, Radiant, Royal Mirage, Royal Premium, S C Johnson, Safah, Safe Guard, Sahara, Saloon, Salsun Blue, Spring Song, Santoor, Schauma, Schwarzkopf & Henkel, Schwarzkoph, Scink, Secret Love, Sell ion, SEN, Sensitive, Setwet, Sevloon, Sexcity, SHE, Shehnaz Hussein, Shelley, Shifei, Shirley May, Shokubustu, Signal, Signal 2, Signature, Silk, Silken, Silvikirin, Skin Care, Skin Care Olive, Skin Doctor, Slade, Sla, Smart Collection, Soft Touch, Soft & Gentle, SOL, SPA Saloon, Special, ST John, ST. Ives, Simple, State Strong, Sudo, Stillman's, Storm, Suave, Subaro, Subaru, Succeed, Sunkiss, Sunsilk, Super Silk, Super Soft, Super Storm, Swiss Image, Syoss, Tabac, 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, Vince, Viso, Vital, Vizo, VLCC, V05 , VS Labs, Well a, White Care, White Rain, White Rose, White Satin, White Tone, Winner Manufacturer, Winner Manufacturing, Wokali Cosmetics, Wonderful, Wood, WP, Xpel, Yardley, Yes Now, Yoko, Yong Chin(YC), Ys, Zact, Zenix, Zero Fizz, Zest, Zinc, Zixian NA.

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.	Shampoos/Conditioners	400	3305.1000	3305.1000.1000	4.50	1.26	0.45
2.	Hair Colour Dye Shampoo	400	3305.1000	3305.1000.2000	4.20	1.27	0.63

3.	Hair Spray/ Hair Straightening	300	3305.2000	3305.2000.1000	2.34	1.80	0.90
4.	Hair Gel/Wax	150	3305.2000	3305.2000.1100	1.80	0.63	0.29
5.	Hair Cream, all Kinds	150	3305.9010	3305.9010.1000	1.53	0.81	0.39
6.	Hair Colours	100	3305.9020	3305.9020.1000	1.58	0.58	0.30
7.	Hair Oil	250	3305.9090	3305.9090.1000	2.25	1.17	0.60
8.	Hair Mouse	150	3305.9090	3305.9090.1100	1.53	0.58	0.36
9.	Hair lightening/ Remover/ Bleach Cream/Lotion Powder	100	3305.9090	3305.9090.1200	0.81	0.36	0.23
10.	Aqua/Hydrogen Peroxide Liquid/ Developer/ Accelerator	100	3305.9090	3305.9090.1300	0.54	0.27	0.13
11	Hair Coat / Serum	100	3305.9020	3305.9020.1100	0.79	0.40	0.24

**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.*
- 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 may be 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 f or 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 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 officer shall take into account the differential between air freight and sea freight while applying the Customs values in this Ruling.

**8. Validity of 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-Sections (1) or (3) of Section 25A of the Customs Act, 1969.

**9. 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 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 cellifications 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.

11. This ruling supersedes the Valuation Ruling No. 1411/2019 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.