

**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 / Sambrial (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 (1) BODY SPRAY (2) PERSONAL DEODORANTS (3) ANTI-PERSPIRANT (4) BODY-DEODORANTS (5) ROLL-ON (6) DEO-STICK UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1536/2021)**

C. No. Misc/41/2007-II/500

Dated: 8<sup>th</sup> July, 2021

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Body Spray, Personal Deodorants Anti-Perspirant, Body- Deodorants, Roll-On and Deo-stick are determined as follows:-

**2. Background of the valuation issue:** Customs values of aforementioned items were earlier determined through Valuation Ruling No. 1456/2020 dated 13-07-2020. Some of the importers filed revision applications before the Director General of Customs Valuation under section 25-D of the Customs Act, 1969, which were rejected vide Order-in-Revision No. 34/2020 dated 23-10-2020. Later on, one of the importer filed Writ Petition before the Honourable Islamabad High Court, Islamabad and the Honourable Court, in WP No. 1067/2020 dated 16-04-2020 order that *"the Valuation Ruling No. 1456/2020 dated 13-07-2020 is declared to be invalid and in-applicable since, has completed period of 90 days and no reason has been offered by concerned officer in response to applications of importers and its association, as to why the VR has not been rescinded or revised"*. Keeping in view above, this Directorate General initiated an exercise for re-determination of the Customs Values of subject items.

**3. Stakeholders' participation in determination of Customs values:** Meetings with stakeholders were held on 28-04-2021, 07-05-2021 and 01-06-2021 to discuss the issue of valuation of subject goods. The stakeholders were requested to furnish following documents before or during the course of stakeholders' meetings:

- i. Invoices of imports during last three months showing factual 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 last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

4. During the meeting, stakeholders stated that the valuation ruling was more than 90 days old and the price trend of said goods have changed in the international market. The ruling does not, therefore, reflect the actual transaction values of the imported goods. The participants were requested to submit the requisite documents which substantiate their contentions and also assist in determination of custom values. Some stakeholders provided partial documents which have been examined along with market surveys and costs of raw materials.

**5. Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their regular sequential order to arrive at customs values of subject goods. The transaction value method as provided in Sub-Section (1) of Section 25 of

the Customs Act, 1969 was found inapplicable due to wide variations of values displayed in the import data. Moreover, the stakeholders did not provide substantial documents to establish the correct transaction value of the goods. Thereafter, identical/ similar goods value methods as provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case but wide variations in declarations were observed. In format ion available was hence found inappropriate. In line with the statutory sequential order of Section 25, this office then conducted market inquiries under Sub-Section (7) of Section 25 of the Customs Act, 1969. However, the prices of Deodorants and like items of different kinds in the market varied significantly and were heavily dependent on quality/ brand of the deodorant and the location of the selling points or shops in the city, therefore a number of surveys were conducted to arrive at customs values. However, it was found that determination of customs values could not be based solely upon this method either. Therefore, valuation method vide Section 25(8) of the Customs Act, 1969 was examined for valuation keeping in view the prices of raw materials used in preparation of the deodorants i.e. Perfume, Ethanol, Stabilizer, Aluminum Can, Pump & Actuators, Cap, Outer Box etc., but the same also could not be applied solely, as the conversion cost from the constituent material and allied expenses, at the country of export were not available. All the information so gathered was analyzed for determination of Customs Values of subject goods. Consequently fall back method as provided under Section 25(9) of the Customs Act 1969 was applied to arrive at assessable customs values of Body Spray, Personal Deodorants, Anti-Perspirant, Body-Deodorants, Roll-On and Deo-stick of different kinds.

**6. Customs values for Body Spray, Personal Deodorants, Anti-Perspirant, Body Deo, Roll-On and Deo-stick:** Body Spray, Personal Deodorants, Anti -Perspirant, Body Deodorants, Roll-On and Deo-stick brands hereinafter specified shall be assessed at the following minimum Customs Values:-

#### **A+ (PLUS) CATEGORY**

Clive Christian No.1, Jar Bolt of Lightning, Annick Goutal Eau d' Hadrian, 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, Delicious, DKNY Golden, Guerlain, Hermes 24 Faubourg, Jar Bolt of Lightning, Silver Creed, Joy By Jean Palou,

#### **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, Beauty Blender, Becca, Belif, Benefit, Besame, Bio Ionic, Bite Beauty, Black Up, Blend, 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, Butter London, Buxom, Byredo, Cane + Austin, Cao lion, Carven, Caudalie, Cb I Hate Perfume, Chosungah, Christian Darwin, Christian Dior, Christian Louboutin, Christophe Robin, Cinema Secrets, Cire, CireTrud on, 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, Dermarche Labs, Designer Sheikh, Deva Curl, Diamancel, Dior, Diptyque, Disney Collection, Dphue, Duo, Earth's, Earth's Nectar, EauD'italie, EauD'italie, Elizabeth and James, Evody, Hermes, Histoires De Parfums, Imaginary Authors, Ineke, J., Jack Black, Jar Perfumes, Jargents, Jimmy Choo, Jo Malone, John Frieda, Jovoy, Joya, Jul Et, Jul Et Mad, Junaid Jamshed, Juniper Ridge, Labs, Le Labo, London, Londoner, Lutens, Mad, Maison Francis Kurkdijan, Mauboussin, Menditorosa, Micallif, Nectar, Neutrogena, Odin, Olfactive Studio, Opi, Parfum D'empire, Parfum D'orsay, Parfums De Nicolai, Parfums Del Rae, Parfums Mdc, Penhaligon, Ramon MonegalXeljoff, Serge, Serge Lutens, Shalini Perfumers, TeoCabanel, Terre D'HermesEau Tres Fraiche, The, The Art of Shaving, The Blend, The Different Company, Tom Ford, Toni & Guy, Trudon, Van Cleef & Arpels,

#### **B-CATEGORY**

Acqua Di Parma, Agent Provocateur, Anna Sui, Antonio Banderas, Bahoma London, Biotherm, By Kilian, Carolina Herrera, Chopard, Comme Des Garcons, Emporio Annani, Estee, Estee Lauder, Fendi, Giorgio Armani, Gloria Vanderbilt, Helena Rubinstein, Jean Patou, Jean Paul Gaultier J P G, Juliana, Juliana Paes,

Lancome, Machine, Machino, Marc Jacob, Mont Blanc, Narciso Rodriguez, Paes, Paloma Picasso, Robert Piguei, Robert Pigué, Shu Uemura, Sudo, The Body Shop, Theiry Mugler, Viktor & Rolf, Ysl, Yves Saint Laurent.

### **C-CATEGORY**

British Sterling, Britney Spears, Bruno Banani, Bubernys, Bubernys Spots Men, Burberry, Bvlgari, Caron, Cartier, Chloe, Clinique, Cole, Davidoff, Davidoff Cool Water, Dhanel, Dkny, Dolce & Gabbana, Dunhill, Eliza Berth, Escada, Euphoria, Ferrari, Givenchy, Graffity, Gucci, Hugo Boss, Iceberg, Issey Miyake, JetteJoop, Jil Sander, John Varvatos, Juicy Couture, Kenneth, Kenneth Cole, Kenzo, Lacoste, Narcisse, Nikos, Nikos Sculpture, Nina Ricci, Nivea, Obsession, Orifilame, Paco, Polo, Prada, Ralph Lauren, Roberto Cavalli, Salvatore Ferragamo, Tussardi, Vera Wang, Versace, 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, Eternity, Green World, Guy Laroche, J P G, Jaipur, Jay Z, Joop, Lalique, Liz Claiborne, Marc Ecko, Marks & Spencer, Mercedes Benz, Michael Kors, Millionaire, MP3, Noreil New York, Norell New York, Originel&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 Mein, Tuscany, Ultra Compact, Victoria's Secret, Vinienne Westwood.

### **D-CATEGORY**

Adolfo Dominguez, Bath & Body Works, Bentley, Bugatti, Chevignon, David Beckham, David! Bustamante, Diesel, Gant, Giorgio Beverly Hili, Giorgio Beverly Hill, Gres, GresCabotine, Harley Davidson, Hummer, Jesus Del Pozo, Lanvin, Lee Cooper, London Spirit, Mangoo, Massimo Dutti, NafNaf, Nautica, Parfums Gres, Payot, Porsche, Sarah Jessica Parker, Shakira, Stendhal, Swiss Army, Taylor Swift, Tonino Lamborghini, True Religion, Usher, V.John, Wild fox, Zara, 200, 313, 717, 1101, 1999, 02, 08 Original, 08 Sports, 0x2, 1 Free, 100 Cents, 100 Year, 1000000 Euro EDT, 121 Men, 18 plus, 181 Ceremony, 1881 Black, 18<sup>th</sup> Century, 1<sup>st</sup> Impression EDP, 5 Number, A Secret B, AashiqWalhan, 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, Ahlum Al Azara, Ahlam ul Arab, Ahlami, Ainess, Ain Alaik, Air Fragrance, Air Spray, Airsto, Airval, Ajmal, Ajrak, 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, Ambassador, Amber, Amber Light, Ambitions, Ambre Sublime, America, Amir, Amirati, AmofGehanted, Amour Night, Ana, Anbar, Anfar, Angham Al Hub, Anouk, Antonio Puig, Apology, Approved, April 2nd, Aqua, Aquatic Rose, Aques, Arabesque, Arabian Gems, Arancia, Archi, Arizona, Aljowaan, Armada Black, Armateur, Army Flight, ArnofGehanted, Aroma, Arrivederci, Artist, Artist Pour Femme, Artist Pour Homme, Asayel, Ashsab Al Sadah, Ashwood oud, Aslubi, Aspen, Aspiration, Aspire, Asrar Al Lail, Assension, A-Star, Atarfull, Ateeq, Athena, Attar Nubala, Attitude, Attractive, August 31<sup>st</sup>, Aura, Autehor, Avantagard, Avantgard Black Mountain, Avatar, 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, Bel, 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, Bel, Belicia, Bella, Belle File, Belle Fille, Belle Vie, Bello, Belong, Be loved, Benetion, Benetton, Best, Betsy, Beyond, Beyond Femme, Beyond Home, Beyond Homme, Beyond Stars, Bilquis, BintaAl Noor, Bio Glow, Bio Women, Bisca, Black, Black Apple, Black Belt, Black Boss, Black Car, Black Cash, Black Diamond, Black Lilly, Black Man, Black Mark, Black Market, Black Musk, Black Network, Biack O Man, Black Onyx, Black Opio, Black Oud, Black Out, Black Shadow, Black Soul, Black Soul Imperia I, Black Zone, Blaze, Blaze Sports, Bleu Deluxe, Blew, Blica, Bling, Blitz, Blog, Blue, Blue Amor, Blue Angle, Blue Arctic, Blue Author, Blue Belle, Blue Car, Blue Clubs, Blue Feeling, Blue Femme, Blue Homme, Blue Iris, Blue laser, Blue Lisa, Blue Oud, Blue Rinse, Blue Secret, Blue Seduction, Blue Shadow, Blue Sky, Blue Stone Men, Blue-2-, Blush, Bm, Bn, Bn Collection, Bnano Secrecy, Boche, Body & Soul, Body Fantasies, Body Luxury, Body Man, Body Musk, Body Pleasure, Body Smart, Body Speed, Bogart, Bogart Pour Homme, Bogart Silver Scent, Bold and Beautiful, Bold Women, Bonamour, Bond, Bond Street, Bonita, Bonjour Delux, Bas Phore, Boss black, Boston Mall, Bourjois Masculine 2, Bowling Green, Brave, Brave Agua Brava, Brave Man, Brave Woman, 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, 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 Dian, Censurable, Cerise, Cest La Beaute, CestLaBeaute 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, Chari smatic, 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, Cho ice Women, Chorle, Chri stine Darvin, 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 Silver, Collection, Cologne, Color me, Colors, Colors Men, Colors Women, Colour me, Combat, Comis Range Etc, Com ass, Complex, Confidential, Conquer, Conscious, Constella, Consul, Cool, Cool Water, Cooze, Coquette Pour Femme, CorcGroseille, Core, Core Groseille, Corsage, Corsair, Coty, Country Club, Couture, Creator Pour Femme, Credible Noir, Credible White, Cremezi, Cross, Crusier, Cu See You, Cuba Tin, Curious, Cute, Cygnus, Cyrus, Czarina, Czarina Crystelle, D & g perfume, DaemanMa'ak, Daffodil, Dagmar, Dahnal Oud Khalifa, Dahnal Oud Nubala, Daily Defence, Dakar, Dala Al Arais, Dalan, Damsel Lush, Damsel Scarlet, Daniel Hills Red, Daniella Alderic Creator Pour Femme, D'aqua Rosa, Dar ulShabab, Dare Man, Dare Woman, Daring, Dark, Dark Night, Darker Naive, Dawn, Dazzle, D'bois, Debonaire, Debudent, Decade, December 2nd, Declare, Deep end e De La Armonia De Los Sentidos, Deep Energy, Deep Heat, Deep Heet, Deep Red, Defense, Dehn Al Oudh Abiyad, Delicate Heart, Delicious Doll, Deliciously Dark, Delicously Dark, Delight Ful, Delight Full, Delightful Women, DeluxEnjoyable,Delux Man, Deluxe Africa, Deluxe Enjoyable, Deluxe Man, Denim, Deomania, Depend Del Azul Dei Cielo, Depend Del Color De Las Roses, Depende De La Armonia De Los Sentidos, Depende Del Azul Del Cielo, Depende Del Color De Las Roses, Deselt Liwa, Desert Princess, Destorty, Destroy, Deve, Devine Sensation, Devotion, Dew, Dhan Oudh, Dhanal Oudh, Diable Bleu, Dial, Diamond Rain, Dickson, Diehard Man, Digital, Dignity, Dione, Diplomat, Diplomate, Disclosure, Distance, Divine, Djs Concepts, Djs Concepts Ltd, Djs-Concepts, Djs-Concepts Ltd, Dng, Dnohenia, Dolcetto, Dolcetto The One, Don Carlos, Donna, Double, Dove, Dr, James, Dream, Dreaming Prince, Dreams, Drops, Duet, Dumont, Dylastie, Dynamic, Dynamical, Dynamo, E&P Femme, E&P Right Blue, Echo, E-Choice, Ecstasy, Ecstatic, Ectasy, Eden, Edge, E-Femme, Ego, E-Homme, Ehsas, EhsasiBek, Eldorado, Eldorado Al-Pf-001, Elegance, Element, Elie, Elie , Elixir, Elle, Elle Et Son Secret, Eman, Emotion, Emperor, Emperor Intense, Empress, Encenter, 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, Eshtiyahq, Eskulin, Essence, Essential, Essentialz, Essenza Silver, Et Son Secret, Eternal, Etui Coff, Europa, Eva, Evaflor, Everlasting, Every Day, Evolution, Evolve, Excel, Excellus, Exciting Love, Excuse, Exist, Exotic, Exotica, Expose, Extreme, Fade Out, Fair & Fair, Fakhr Al Jammal, Fame Por, Fame Woman, Fancy, Fantastic, Fantasy, Fantazia, Fares Al Jazeera, Farhat Al Hub, Farmasi Baby Cologne, Fascinating, Fashion +, Fashion + Sports Ice, Fashion Police Original Men, 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, Fleur De Sole, Flora, Floral, Floralys, Florence, Flyback, Fogg, Fonce Man, Fonce Woman, For, For You, Forum, Fougere Fraiche, Foxy Lady, Fragment, Fragmont, Freeda, Freedom, Freeman, French, 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, GalaceSensuelle, Galice Gold, Gallant, Gallet, Game, Game Spirit, Garden, Gatsby, Gaze, Geisha, Generation 2020, Generation 2022, Genesis Femme, Genesis Gold, Genes is Homme, Genes is Nair, Gentle, Genuine Touch, Geparlyns, Geparlyns Black Terrence Tin Pack, Get Ready, Gh brown, Ghair, Ghawy, Ghazal Al Binat, Ginger, Giovanni Bacci, Given Blue Level, Glamour, Glam-Up, Glatt, Gleam, Glenn Perri Eclat D' Elegance, Glittering Lips, Glitz Women, Glorify, GlossiGirl, Glow Dor, Godrej, Gold, Gold & Dole, Gold Issime, Gold Pour, Gold Power, Gold Wings, Gold Wood, Gold en, 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, Green wich, Grey Flannel, Guess, Guilt, Gulbadan, Guroor Gold, Guroor Silver, H & H, H De Cyzone, Habeeb Al Qaib, Habibi Ana, Habibi Barcelona, Hajarul Aswad, Hala, Hams Al Habeeb, Hamsat Al Lail, Hanen, Hania, Hanna Wish, Happy Heart, Happy Moment, Happy Spirit, Hareer, Havec, Hawaii Wood, Hawwa, HazehiLailati, Heat, Heavenly Garden, Heavenly Scents, Her Highness, Hercule, 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 & Cold, Hot Blast, Hot Gold, Hot Ice, Hot Ice Attitude Power Home, Hot Ice Attitude Power Homme, House of Fragrance, Huddle, Hulm Jameel, Hunt, Hustler, I & Admire, I Love You, I'aiment, Ibdaa, Ice, Ice Dive, Ice Musk, Icon Deluxe, Icon RgEdt Ns, Identity, Idle Rose, Idv, Ifi Perfumes, Ifi Rangers, Ignition, Illusion Men, Illusionist, Imagine, Impear, Impossible Lady, Impression, Impulse, In Contour, Inadvert, Incense, Incidence, Incidence Energy, Incite, Indifference, Infinity, Insert Coffret, Insette, Inside, Instant Dezire, Instict, InteHulmi, Intense, Intensity,

Intimately, Intu, Inverse, Invincible Pink, Isa Rose, Ishraq At Sabah, Island Blues, Island Gardenia, Issy, It is, Ivanhoe, Ivanhoe Black, Ivanhoe Sort, IVY, Izi Men, J, Exclusive, Giacomo, Jacques, Jacques Bogart, Jacques Evard, Jadeite, Jaguar Green, Jaguar, Jaguar, Jaish, JalsatSafah, Janan, January 23rd, Jasmine, Jeanne Arthes, Jennifer Lopez, Jenny, Jewel, Johan B, John Ashwood Oud, 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, KhalikPakerni, KhalisMusk, KhalisOudi, Khalis Perfumes, Khasab & Oud, Khasab & Oud Abyad , Khashab& Oud, Khashab& Oud Gold, Khayali, Khulood, Khumaar, Kids, King Of Jasmine, King Of Oud, King Of Rose, King Of Sandal, King Yes, Kippa, Kiss, Kiss Beauty, Kiss You Miss, Knight Bleu, Knot, Knowledge, Kodoomo, Kokoz, Komal, Kristel Saint Maltin, Kulsoom, Kulthum, Kussite, L homee, L' artisanParfumer, L' occitane, L'Origine, Laestee, Lady, Lady Blue, Lady Emerald, Lady Empire, Lady In Blue, Laheeb Al Shouq, Lailat Al Hub,Lailat Al Khamees, Lakeme, Lana, Lanc De Etc, Lane De Etc, Lapidus, Laquila, L'artisanParfumer, Laura, Layer'r Shot, Layla, Le Aroma, Le Bleu, League Woman, Lean Velte, Leau Rouge, LeauVelte, 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, LodyBlecc, Lofty, Log, Lomani, Lomax, Lomni, London, Loral, Lord, Lorinda, Lorys, Louisfemando, Louisfernando, Love, Love @ 18th, Love 2 Love, Love IN Paris HalaBilKhamees, Lovely, Lovely Life, Lovenia, Lover Rose, Lavinia, Lovium, Lozana, L'secret, Lucia, Ludiana, Luisant, Lumio, Lumio Women, Lune D'ete, Luscious Babe, Lustrous, Lutece, Lynx, M, M Leather, MaaArwaak, 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, Malika, Manchester, Manhattan Leather, Manly Man, Manon, Map, Maraseel, Marcel &Capucine, Marchbth, Marco Valentio, Marine Code, Maljaan, Maljan, MarquiesRammy, Marquis, Marwah, Maryam, Masculine, Masculine Intense, Masterpiece, Mastic, 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, MimoChkoudra, 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 Flower Miss Glam, Miss Glam, Miss Lomani, Miss London, Miss Obama, Miss Rose Land, Miss Var-Fashion, Miss ion, Mist Women, Mister Lomani, Mystic Waters, Moire, Momento, Mondaine, Monogramme, Montage, Monterosso, Moon, Moon Light, More Love, More N More, Morena, Move, Muaah, Mubakhar, Mubakhar Al Oud, Mughri, Muhasan, MukhalatKhalipha, Mukhalat ul islam, Mukhallat, MukhlatAbiyad, Muscular, Mushtaq, Musk, Musky Rose, Mustang Sport, Mustela, My Color, My Deluxe, My Deo, My Echo, My Fleurette, 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, New York Dance, Niemi, Nice, Nice Black, Nice Change, Nice Feelings, Nice Feelings Black, Nice Lovel, Night, Night Clubs, Night Life, Nila, Nimitz, Nissan, No Marks, Noir Delice, Noir Divine, Noir Purify, Noona, Noora, Nova, Nouvelle, November 18th, Now, Nrg, Nu Feel, Nuit Deluxe, Nuit Extreme our Homme, NuilsImperiales, Nuits Imperials, Nutri Skin, O2, 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 Sliver, One billion, One Man Only, One Man Show, 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, Opion, Opus Men, Opus Women, Orcadia, Orchid Noir, Organdi, Organic, Original, Osmond De Noir, 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 Khasliabi, Oud Mulook, Oud ul Arab, Oud ul Ghalib, Ouciul Shams, Oud ul Undlasi, Oud Vanilla, Oud White, Oud-Al-Junaid, Oudh Al Amiri, Oudh Al Abiad, Oudh Al Amiri, Oudh Al Anfar, Oudh Al Bahar, Oudh Qadim, Over The Moon, Ox2, Page 3, Paladium, Palmers, Palmolive, Panache, Parfum D'or, Paffum Lanvin, Parfums Morena, Paris Bleu, Parour, Party In The Night, Passion For Green, Passion Women, Passionate, PassoDelux, Passport, Patel Fresh, Pb Vip Male, Pby Generation M, Pby Super M Rg, Pearl, Pearly, Pension, Perfume d enees, Perfume deneess, Perfume Excess, Persona Classic, Persona Modern, Philip Cmtier, Pierre Cardin, Pink Beauty, Pink Blush, Pink Cloud, Pink Coral, Pink Heart, 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, Pretty Taylor, Pride, Prime Collection, Prime Men, Primero, Prince, Princess, Princess Of Dreams, Pro Level, Promise, Proud Red, Provocative Pink, Provoke Black, Provoke White, Prov-Vit B5, Pucelle, Puig, Pure, Pure Black, Pure Gold, Pure Million, Pure Silver, Purple Amethyst, Purple Flame, Purple rchid, Purple Passion, Qissat Al Hub, Queen B, Queen Of Romance, Qulsum, Quorum Silver, Qurtoba, Qwoot Al Qoob, Race, Raheeb, Rahla, raiment, Rally, Ramba, Ramshat Al Ain, Randa, Range,

Rangers, Rapido, Rasgo, Rasheeqa, Rawi, Rayan, Rcd Ribbon, Real, Red Car, Red Channel, Red Dreams, Red Fantasy, Red Knot, Red One, Red Pearl, Red Ribbon, Red Rose, Red Ruby, Redriguez, Refellamis, Rejoice, Rejoice & Dance, Rekindle, Remmy, Remy, Remy Latour, Remy Marquis, Reve De Varens, Reveal, Revlon, Revolt, Revolt Man, Revolt Woman, Rexona, Reyane, Reyane Tradition, Rhashab & Oud, Rich Man Oud, Rich Minds, Richirichi, Right Guard, Rihanna, Rivage, Rivage Men, Rivage Women, Rivaj, Robelto Vizzari, Rock, Rock Chick, Rockstar M^, Rockstar Man, Rococo, Roger, Roger & Gallet, Romance, Romancy, Romantic Dance, Romantic Feel, Romantic Woman, Romeo, Romy, Rooh Dubai, Rosa Bella, Rose, Rose so love, Roset, Rouge Delice, Royal afshan, Royal Cobra, Royal collection, Royal Design, Royal Diamond, Royal Gold, Royal Heart, Royal Healt Gold, Royal Marriage, Royal Men, Royal Narcissus, Royal Open, Royal Orion, Royal Oud, Royal Palazzo, 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 Al Rooh, Safari, Safer, Safer ul Lahab, Safety Maxx, Safwat Al Oud, Sahar Al Asal (Hmoon), Saharienne, Saif Al Jazeera, Sameer, San Francisco, Sandal, Sandal Special, Sanderling, Sanderling Shine, Sanex, Sanguine, Santiago, Sapil, Sapphire, Sarah Creations, Satin Flower, Sauvage, Scandal, Scarlet, Scottish, Se Fleuri, Season Mood, Secret, Secretive, Secretive Men, Secretly, Seducteur, Seductive, See Me, Sellium, Senorita amor, 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 Shaikh, Shelly, Shine Like Diamonds, Shining, Shizzi, Show System, Showtime, Shwarkuch, Si Fleuri, Si Fleuri Pass ion, Siblue, Silfuri, Signature, Silk, Silken, Silky Rose, Silver, Simplicity, Silti 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 Deluxe, So Much, Sobra, Sofree, Soft & Gentle, Soft & Pearl, Soft Touch, Soie, Sol, Solara, Sole, Solemar, Solid, Solid Black, Solid Gold, Solitaire, Solitude, Solo, Solytis, Someone, Soumate Black, Spanish Rose, Spark, Special, Sphere, Spinz, Splendor Black EDP, Sport , Sport hot, Sport Italia, Sport Line Casual, Sport Line Dynamic, Sport Line Energizer, Sport Line Fresh, Sports Fever, Sports Ice, Sports Men, Springfield, Spy, Spy blue image, Stag, Stag Black, Stag White, Star, 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, Sugar Rose, Sukar, Suitan Al Arab, Sidtan Oud, Sultan ul Quloob, Summer Life, Sumu, Sumu Men, Sumu Women, Sumuh, Sun Down, Super Angelo, Super Blk, Super Man, Super Playboy, Super Silk, Supremacy Gold, Supremacy Silver, Sure, Surf, Suroor, Surrati, Suvagc, Sweet Dream, Sweet Healt, Sweet Love, 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, Thallium, Thallium Black, Thallium Sport, The axe body, The Essence, The Game Orange Men, The one, The one, The One, The Panther, The Perfumer's Workshop Infl, The Perfumer's Workshop Int'l, The Rose, The Wedding Day, Thurat Al Oud, Tiger Absolute, Tiger Fresh, Tiger Gold Elixir, Tiger Oud, Tiramisu, Titanium, Toi Amo TeMiliionario, Toi AmoTeMillionario, 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, Trip ,Trip Mystique, Triple Dry, Tropical Feeling, True Blues, True Life, True Life Blanc, True Uomo, Try, Tuff, Tuscan Lady, Tuscan Lady Coffret, Tuscan Lady 'Coffl'et, Tusk, Twilight, Twinkle, U2, UDV, Ultimate, United Colors Of Benetton, United Fun Paradiso, Universal, Universal Creation, Unveiled, Ur The One, Urban, Uroosa, Ustaad, V6, Vacation, Valerie Black, Valerie Crystal, Vantilo, Vapeurs De Gate, VarjeT'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, Victorious, Vintage, Vip 2, Vip Black Male, Virtual, Virtual Women, Virtue, Virtue Man, Virtue Woman, Vistara, Viva enderer, Vivace Series, Vizzari, Vo5, Voage, Voice, Voice Women, Vurv, Wafi, Walhan, Waltz Men, Waltz Women, Ward, Ward MuntasafalLail, Ward Taifi, Warner Bros, Warner Brothers, Wasim Akram 414, Water Drops, Water Lilies, Weddin Secret, Wego, White, White Diamonds, White Gold, White Misk, White Musil, White Musk, White Pearl, White Rai, White Soul, White Soul Gold & Diamond, White Tone, Whitening Rollon, Whitening Roll-on, White-Satin, Whoops, Wild, Wild Stone, Winner Manufacturer, 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 Lau rent, X-Bond Silver, Xc-Ss, X-Fashion, X-Fashion By Night, Xiashib-Ao, XL, Ya Intense, Ya Limited Edition, Yacht Man, Yardley, Yasmeen, Yellow Sun Flower, Yes, Yoko, You, You & Me, Young Chin (Yc), Yslelie, YSN, Yves De Sistelle, Yves De Sistelle Style, Yves De SistelieStyle, Yolo, Zahna, Zahra, Zaidon, Zarar, Zatak, Zenith, Zephyr Man, Zephyr Woman, Zest, Zikaryat Habibi, Zync, 2N2, 4 U Men, 4me, ABC International LTD, Abd, Abeer, Abstract Home, Abstract Homme, Action Series, Afnan, Afnan Ekoz, Afnar,

Afshan, Afzal, Al aqeeq, Al Arab, AL Attaar, Al Maraseem, Al Rehab, Al Rehab Perfumes, AL Wataniah , AL WataniahKhusus, Al-Attar, Alhan, Alisha, Altamoda, Amare, Amaris, Amaray, Amorish, Amory, Anabelle, Arabisk OUD, Arabiyat, Ard Al Zaafran, Aris, Armaf, Arqus, Asal, Asli, Assist Pour Home, Atoori, Author, Avenue, Avenue I, Aviator Home, Azure, B.Scent, Bait Al Bakhoor, Baugsons, Be Mine, Beautiful, Beauty Formula, Beauty Model, Belara, Bio Luxe, Black & White, Black Afghan, Black Berry, Black Crystal, Black is Black, Black Leather, Black Leather Men, Black n White, Blk Berry, Blk Leather, Blk n White, Blossom, Blue Crystal, Blue de ff, Blue for Man, Blue is Blue, Blue Woman, Body Guard, Body Luxuries, Body N Soul, Bonanza, Boutique, BOYL, Brand Collection, Bravo, Bright Crystal, Brown Leather, Brute, Bucephalus, Bukhoor Al Hunaidi, Cachet, Camara, Candy Flawless, Candy Pink, Candy Summer, Cegar, Celebrita, Chaste Noir, Checkered Flag, Chris Adam, Ci, Citrine, Cobra, Cognito, Cold, Colour me purple, Concept, Cool Blue, Cosmo, Coupe, Couture Collection, Crashing, Creation, Creation Lamis, Credible, Crown Perfumes, Crystal, DC 4U Exclusive, Deep, Deluxe Collection, Dhaba Safi, Dinar Gold, Dirham, Do It, Dorall Collection, Dot!, Dream & Cherish Heavenly, EC Collection, Efolia, Ekoz, El Paso, Elegant, Elite, Eman Collection, Emerald, Emper, Enchanteur, Enforce noir lilaq, Entity, Epic, Eskoda, Eskoda pink, Estiara, Estiara Passion, Eternal Love, Eventful, Evidence, Evn, Ex, Efolia, Explore, Explore Citris, Explore cool Breeze, Explore, Explore fresh, Explore Gold, Explore orange, Explore purple, Explore silver, Explorer Home, F.Scent, F.Scent Prestige, Fa, Fann, Fantasia, Fascino, Fashion, Feah Active, Feah Fragrance Division, Ferrero, Fida, Fine feeling, Fine Fragrance, Fine seniorita, Flavia, Floral Femme, Fluid intense, FNAC, Forever, Fragrance Deluxe, French Crystal, Fresh Fragrance, Fresh Storm, Friend, Galaxy, Galaxy Home, Galaxy ii, Galaxy Plus, Galaxy Zirconia, Gambit, Gentlemen, Glee, Gocee bloom, Gold Secret, Good Voice, Graceful, Grandeur, Grandeur Impulse, Green Secret, Hamidi, Handsome, Havex, Havoc, Havoc Gold, Hemani, Heritage Collection, Hidden, Hot, Hot Shot, Hot Silver, I Love, ID Collection, IF Collection, Innocence, Insignia, Inspiration, Inspire, J. Burn, J. Colors, J. Firdous, J. Forever, J. Fresh, J. Mark, J. Senses, J. Shine, J. Surprise Me, J.Shine, Jade, J-Firdous, Job, Job Jump, John allen, Jolie, Joymarlone, Junsui, Kadalo, Kashab AL Oud, Kesem, Khalis, Killer oud , Kirish Perfume, La Rose, Lace, La-Collection, Lattafa, Le FalCone, LE Vogue, Leader, Li intense, Life, Life Fragrance, Lively, Loewe, Lonkoom, Lorenzo, Louis Cardin, Love In Paris Eemme, Love Surely, Love Today, Lovenzo, Lover forever, Lovisa, Lozar Moon Ceria, Lunar Eclipse, Luxe Araiya, Luxe Collection, Majestic, Make A Wish Femme, Man Gold, Man Silver, Manasik Collection, Marina Dubai, Marqiss, Maryaj, Maschera, MB, Merakx, Mesmeric, Mirada, Miss Cherie, Miss Purple, Modern Home, Molto Carina, Monica, Monster, Moon Drops, Morena noir, Morena Noir, MPF, MukhalatAzim, Mural, Mural De Ruitz, My Perfumes Factory, Napoleon Boss, Navigator Home, Neon Home, New NB, New NB Unbranded, Nike, Noor, Norcat ic, Nuvo, OH Tiara Amethyst, OH Tiara Ruby, Ok one, Omniscient Fragrance3 F2, One Man Soul , Opan, Opio, Oricntica, Oudi, Origin, Otoori, Oud al Shams white, Oud Shahri, Paradise Femme, Parado, Paris, Paris Collection, Paris Fragrance, Parisvally, Passion, Passionate Forever, Perfume Choice, Perfume Deluxe, Pink Fancy, Premier Cosmetics, Pride Femme, Pride Home, Pride Men, Prive, Prophecy, Prophesy, Pure Love, Pure noir, Queen, Question Exclusive Collection, R&R, Radiant Pink, Rasasi, Rayef, Red Secret, Relax, Rich & Ruitz, Rich Girl, Romantic, Romantic Lover, Royal, Royal Aqua, Royal Jewel, Royal Man, Royal Mirage, Royal Wedding, Ruby, Rue Broca Vanguard Command, Sahara, Saraqael, Satrangi, Scentsational, Secracy, Secrecy, Secret Garden, Secret Love, Secret of Lady, Sector, Selective Collection, Scellion, Sensational, Sensually, Shabab Al Khaleej, Shahera, Shall it for woman, Shine, Shirley May, Shokubutch, Siafa, Silver is Silver, Silver Scent, Silver Secret, Since 1987, Smart Blk, Smart Collection, Smart Gold, Smart Leather, Smart Secret, Sovage, Splendid, Splendid, Spring Bloom, St. John, Sterling, Storm, Style Parfume, Sukaarvi, Sultan, Sundown Noir, Super Black, Supremacy Home, Supreme Black, Swish, Swiss Arabian, Taj Al Sultan, Terry d homme, The Legacy of Galaxy, The Pride of Armaf, The Scent, To me, To My Girl, Toda , Toda Tradition, Touch Me, Tradition, Travellar Femme, Travellar Home, Tri, Tribe, Trinity, Ttom and darin, Tyle, UDY, United Care (Caltoon Characters), Urbo, Uy, V8 By AbouTayoub, Vanguard Home, Velica Crown, Versave Topaz, Vi John, Victory, Vintage Collection, VIP, VIP 212, Visitant, Wadi Al Khaleej, Wadi Siji, Warrior, Wild & Pretty, Wild Femme, World good Voice, X Creation, X link, X Link brown, X Link pink, Xplore, YA Gali, Yes Boss, Yes Boss One, Yes Boss Red, Yuratay Masterpiece, Yutaray Legend, Zirconia Arabia.

S. No.	H.S. Code	Proposed PCT for WeBOC	Item Description	Origin	Customs Value (C&F) (US\$/ Liter (Net Content)
(1)	(2)	(3)	(4)	(5)	(6)
1	3307.2000	3307.2000.1000	Body Spray/ Personal Deodorants/ Anti-Perspirant/ Body/ Deodorant/ Stick/ Roll-on.	All Origins	A) 35.44 B) 15.57 C) 5.15 D) 4.01

Notes:

- i. *The above values do not apply to the imports made directly by the Multinational Companies from their sister concern(s). 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. *Consignments of Brands not mentioned in the above table maybe assessed by the clearance Collectorates under Section 25 of the Act. However, in ease 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 transaction be referred to this Directorate far determination of its actual value and finalization.*
- iii. *If any Product is 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.*
- iv. *Variant of aforementioned shall be assessed on the value determined far the main brand*

7. 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 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 25-A 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 of this ruling, 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 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. Customs values determined in the ruling are for the descriptions and specifications as mentioned in this Valuation Ruling. HS 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 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. 1456/2020 dated 13-07-2020 and it's Corrigendum of even number dated 14-07-2020.

**(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 Web master, Federal Board of Revenue, Islamabad.
18. Guard File.