



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

Determination of Customs Values of Perfumes/Eau De Toilet/Eau De Perfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perispirant/Body Deo/Deo Stick/Roll-on Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 811 / 2016)

No. Misc/41/2007-II

Dated: 27th January, 2015.

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Perfumes/Eau De Toilet/Eau De Perfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perispirant/Body Deo/Deo Stick/Roll-on are determined as follows :-

2. **Background of the valuation issue:** Customs values of Perfumes/Eau De Toilet/Eau De Perfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perispirant/Body Deo/Deo Stick/Roll-on were earlier determined through Valuation Ruling No.588/2013, dated 29-03-2014 and followed by addendum and corrigendum vide dated 24-10-2013 and 16-09-2015. Court set aside corrigendum dated 14-10-2013, to the Valuation Ruling No.590/2013, vide order dated 03-11-2015, with remarks that *the Director Valuation has no authority and jurisdiction in law to issue corrigendum except for purpose as provided under Section 206 of the Customs Act, 1969, whereas, in the instant matter there is not such situation and in fact substantial amendments have been created distortion in uniform assessment of the goods, leaving unfettered discretion to be exercised by the assessing officer, and therefore, cannot be sustained.* In compliance to the Honourable Sindh High Court at Karachi's judgment, it was decided that all consignments falling under the valuation rulings No.588/2013, dated 30-09-2013, 589/2013, dated 30-09-2013, 590/2013, dated 30-09-2013 and 596/2013, dated 24-10-2013, be assessed under section 81 of the Customs Act, 1969 by clearance Collectorates securing the differential amount of duties and taxes between declared value and values mentioned in the relevant valuation ruling and then the case be forwarded to this Directorate for determination of correct value. Meanwhile, the Directorate initiated an elaborate exercise for issuing new valuation rulings of Perfumes/Eau De Toilet/Eau De Perfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perispirant/Body Deo/Deo Stick/Roll-on 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 were held on 21-12-2015 and 28-12-2015 to discuss the issue of valuation and get feedback of the stakeholders. All Pakistan Cosmetics & Toiletries Importers Association (APCTIA) remained actually involved in the entire process. The stakeholders insisted that to provide a level field the new Valuation Ruling should be issued under Section 25 (7) and basis should be retail

market prices. They, however, claimed higher profit margins for different levels. They were asked to submit Sales Tax Invoices in order to substantiate the above claim, which they failed to do. Only one importer submitted him Sales Tax Invoices. However, the association got conducted market survey on their own and submitted its finding to the department, which were duly considered. Office of the Chief Collector South (Appraisement) also provided a report of a separate survey conducted by them, on the request of this Directorate, which was also considered for determining the customs values of above items.

4. Method adopted to determine Customs values: Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue in hand. Transaction value method under Sub-Section (1) of Section 25 of the Act, 1969, was found inapplicable because it is generally known to all that most of the invoices are manipulated/fabricated locally, hence total reliance thereon cannot be made to ascertain the correct transactional value. Identical/similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 *ibid* were also not found applicable in view of the reason mentioned above in the case of Sub-Section (1). In view of foregoing position, it was decided to determine the customs value under sub-section (7) of section 25 of the Customs Act, 1969. Keeping in view the surveys conducted by the association, office of the Chief Collector (Appraisement)/South, Karachi and by this Directorate General itself.

5. Customs values for Perfumes/Eau De Toilet/Eau De Perfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perispirant/Body Deo/Deo Stick/Roll-on: Perfumes/Eau De Toilet/Eau De Perfume/Eau De Cologne and Body Spray/Personal Deodorants/Anti-perispirant/Body Deo/Deo Stick/Roll-on of brands *hereinafter specified* shall be assessed to duty/taxes at the Customs Values mentioned separately for each brands category herein below:-

A-Category Brands /

212 NYC, Addict, Aigner, Ajwad, Al Mas, Allure, Amouage, Antaeus, Archery, Archtic, Armani, Armania, Beloved, Beyonce, Black Musk, Blue De Chanel, Body Shop, Bond No.9, Boss, Bouchen, Brit Woman, Burberry, Calvin Klein, Canali, Carolina Herrera, Ch, Chalon, Chance, Chanel, Chic, Chloe, Christian Dior, Ciel, Claiborne, Clarins, Clearance, Clive Christain, Clear Coco, Creed, Dali, Davidoff, Davidoff Cool Water, Dermalogica, Dia, Dior, Dkny, Dolce & Gabbana, Dolce Vita, Dune, Dunhill, Eau Sauvage, Elizabetharden,, Emporai Armani, Epic, Escada, Estee, Eua Sauvage, Euphona, Euphoria, Fahrenheit, Fendi, Ferrari Endless, Flower Bomb, Georgeo, Gergio Beverly Hills, Ghoumans, Gold Pour , Gold Power, Guerlain, Guinot, H De Cyzone, Hermes, Higher, Hypnotic Poison, Igora Interlude, Issey Miyake, J'adore, Jaipur, Jar Gents, Jean Al Essence, Jean-Paul Gaultier, John Frieda, John Varvatos, Joop Jump, Jubilation, Juicy Couture, Karl Lagerfeld, Kenneth Cole, Kenzo, Label M, Lalique, Lancaster, Lancome, Lauder Escada, Lauren, Lavnir, Liz Claiborne, Lyric Man, Marc Jacob, Mauboussin, Memoir, Micallif, Mont Blanc, Narcisso Rodriguez, Neutrogena, Nina Ricci, Obsession, Olympia, One Million, Opi, Opium, Parco Rubano, Perry Ellis, Poison, Polo, Prada, Proactive, Pure, Pure Poison, Ralph Lauren, Red Musk, Reflection, Roderiguez, Salvatore Ferragamo, Sexy Men/Women, Sheikh, Terre D"Hermes Eau Tres Fraiche Edt, Thierry Muggler, Tom Ford, Tommy Hill, Toni & Guy, Tussardi, Van Cleef & Arpels, Victoria Secret, Viktor &



Rolf, Vintage, Yazan, Ysl.

B-Category Brands

Aigner, Anais Eden, Antonio Banderas, Azzaro, Black Boss, Britney Spears, Buberries, Bvlgari, Cacharel, Cartier, Chevignon, Chopard, Ck, Clinique, Crack, Curve, Ea, Et, Every Day, Ferrari, Ga, Garden, Gbh, Giorgio Beverly Hills, Givenchy, Gold Bond, Gucci, Heat, Hugo Boss, J P G, Jacques Bogart, Kc, Kenzo, Lacoste, Lee Cooper, L'occitance, Lovely, Machino, Marks & Spencer, Mis, Mist Line, Move, Napoleon, Obsession, Opal, Paco, Paris Hilton, Parour, Poppy, Pr, Puig, QUD, Rl, Royal Gold, S T Dupont, Sf, Stendhal, Sudo, Ted Lapidus, Theiry Mugler, Tommy, Trace Me, Versace, V. John, White Care, White Rose, Wish.

C-Category Brands

Amber Malaki, Anais, Altamoda, Aramis, Antonio Banderas, Bs, Bentley, Bentley, BS, Britney Spear, Cacharel, Cerruti, Chevignon, Carrera, Curve, Djs Concepts, EA, ET, Eternity, Eden, Guy Laroche, Guess, Giorgio Beverly Hills, Happy Spirit, Iceburg, Jaguar, Joop, Jenifer Lopez, Jacomo, Jacques Bogart, Lalique, Lee Cooper, Lanvin, MB, Mercedes Benz, Mont Blanc, Noble Vativer, Narcisse, Paris Hilton, Pe, Pacco, Porsche, PR, Rumba, Rogger Gaillet, Re Perry Reserve Women, Sjp Lovely, Swiss Army, SF, Sarah Jessica Parker, Stendhal, Ted Lapidus, Tuscany, Zara.

D-Category Brands

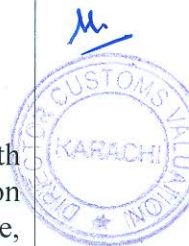
Agua Brave, Ambre Sublime, Addidas, Antonio, Aqua Quorum, Black Soul, Bogart, Brave, Blue Image, Black Boss, Classic, Clairo, Cedar, Carrera, Deep, Everday, Elixir, Ginger, Guess, Iceberg, Infinity, Indifference, Jacomo, Jardin, Jaguar, Jo Malone, Lakeme, Lace, Lovely, L'occitane, Lanvin, London Spirit, Morena Noir, Mist Line, Marks & Spencer, Machino, Noir Divine, Old Spice, Opal, Oud, Secret, Swiss Touch, Swiss Army, Trace Me, V. John, Victoria Secret, White Soul, White Care, White Rose, Wonder Full, Wonder.

E-Category Brands

1 New, Afreen, Aspen, B. United, Benetton Sports, Black Musk, Bath & Body Works, Black Network, Chairman, Chancellor, Cold, Colors, Dove, Fogg, Gentlemen Men, Hot, Incidence, Lets Move, Maxi, Musk Man, Nautica, Rose, Rouge Delice, Santiago, Si Fluri, Solara, Sex Appeal, Verona, White Musk, Xl.

F-Category Brands

200, 313, 717, 1101, 1999, 1 Free, 100 Cents, 100 Year, 121 Men, 181 Ceremony, 18th Century, 5 Number, Abeer, Abraaj, Absolute, Abyan Women, Acoustic, Across, Action, Action Series, Action Latafa, Active, Active Men/Woman, Active Sports, Adel, Admirable, Admire, Admit, Adorable, Adore, Adventure, Adverse, Afshan, Afshan Jadid, Afzal Abeer, Agent, Air Fragrance, Air Spray, Ajmal, Akat, Al Anood, Al Arab, All brands of Beauty Emotion, Al Fustan, Al Hadaya, Al Hobb, Al Jamal Al Aswad, Al Joud, Al Mohabba, Al Ood, Al Rehab, Al Salama, Al Sharqia, Al Taif, Al Thameen, Al Walan, Al Ward Al Musk, Al Wisam, Aleeda,

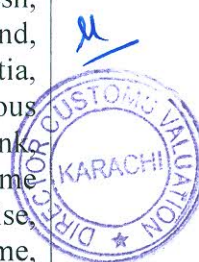


Rejoice & Dance, Rekindle, Relation – Men, Relation - Women, Remmy, Reve De Varens, Reverse , Revlon, Revolt, Revolt Woman, Rexona, Rich & Ruitz, Rich Minds, Rivage, Rivaj, Roaa, Rock, Rock Chick, Rococo, Romance, Romance For Men Forever, Romance Forever, Romance Woman, Romantic Dance, Romantic Feel, Romantic Woman, Romeo, Romy, Rosa Bella, Rose, Roset, Royal Narcissus, Royal Open, Royal Orion, Royal Tradition, Royal, Royal Blue Men, Royal Blue Women, Royal Cobra, Royal Design, Royal Diamond, Royal Marriage, Royal Men, Royal Oud, Royal Tin, Royal Women, Royal-Men, Royal Mirage, Royal-Women, Ruh Al Teeb, Rumz Al Rasasi, Russian Pink, Saat Safa, Sabaya, Sabeel , Sabina, Sachet Perfume Divine, Sachet Perfume Gold, Sacred, Safari, Safina, Sahar, Saharienne, Santiago, Sapphire Collection, Sapphire Men, Satin Flower, Scandal, Scandal Women, Scottish, Se Fleuri, Season Mood, Secret, Secret Mail, Secret Man, Secretive Men, Secretly, Seduce, Seduce Midnight, Seductive Woman, See Me, Sellion, Sellium, Sensational, Sensitive, Sensual, Serene, Serene Love, Serene Pink, Sergeant, Serie Noire Black & Blue, Serie Noire Black & Green, Serie Noire Black & Red, Serie Noire Black & Silver, Setwet, Sewear, Shada, Shahrazad, Shalis, Shall It, Sharina Dhanal Oudh, Sharouq, Shay, Shay Rose, She,Sheikha, Shelly, Shining, Shirley May, Shirley May Range, Shokubutch, Showtime, Shuhrah Men, Shuhrah Women, Shwarkuch, Signature, Silk, Silver, Silver Guilder, Silver Is Silver, Silver Scots, Simplicity, Sitti Al Habaieb, Sleeping Cobra, Slim Lady, Sloop Men, Smart, Smart Collection, Smart Silver, Snap, Snap 7, Snap 88 Women, Snapp 88 Men, Snow Drop, Snow Flakes, So Body Spray, So Much, Soft, Soft & Gentle, Soft Touch, Solemar,Solid, Solid Black, Solid Gold, Solitaire, Solitude, Solo, Someone, Sonia , Sos Men, Sos Steel Floral, Sos Steel Men, Sos Women, Souls Secret, Soul's Secret, Space, Spanish Rose, Special, Sphere, Sport, Sport Italia, Sport Line Casual, Sport Line Dynamic, Sport Line Energizer, Sport Line Fresh, Sports Fever, Sports Men, Spy, Stag, Stag Black, Stag White, Starburst, Starlet, Station, Stella, Sterling, Story, Story Of Love, Story Of Love Range, Strive, Strive Man, Style, Style Homme, Style Homme Sport, Style Series, Style Sports, Suave, Subsense, Sukar, Sultan, Sultan Oud, Sultana, Summer Life, Sumu, Sun Down, Sundus, Super Angelo, Super Black, Super Blk, Super Man, Super Rich Men, Super Rich Men Steel, Super Silk, Supremacy Gold, Supremacy Silver, Surrati, Sweet Heart, Sweet Love, Swiss Arabian, Tagreed, Take Me, Tango, Tasmeem Men, Tasneem, Tayyib, Tea Rose, Team Force, Tease, Techique Gold, Techique Titan, Technique, Temptation, Tender Choice, The Essence, The Expensive One, The Rose, This One Is For Me, Tiger Fresh, Titanium, Toi Amo Te Millionario, Tokyo Park, Tom & Jerry, Tora Bora, Tot Sexy Bomb, Totty Musk, Touch Men, Touche Smile, Toujours Blue Sapphire, Toujours Coral, Tradition, Tranquil Men, Treza, Trinity, True Blues, True Nature, Truly For Men, Trust Man, Trust Woman, Tusk,Twilight, Twinkle, U.S Style, U2, Udv, Ultimate, Universal, Ur The One, Urban, Us Style, Ustaad, V6, Vacation, Valerie Black, Valerie Crystal, Valor, Vanity, Vantilo, Vapeurs De Gate, Varens City London, Varens City New York, Varens City Paris, Varje T'aime, Vault Black, Vault De Charm, Vegas, Velocity, Venus, Verdict, Verite Men, Versailles Entity, Vert, Vert Delice, Very Attractive, Vest Belice, Victoria, Victory, Vip, Vip 2, Virtual, Virtue, Vivace Series , Vo5, Voice, Volt, Volt Super Charge, Vurv, Waltz Men, Waltz Women, Ward, Warner Brothers, Warrior, Water Drops, Water Lilies, Wego, While In Love, While In Love Forever, White Diamond, White Musk, White Rai, White Tone, White-Satin, Wisal, Wisdom, Wise Men, Women In Green, Wonder Full Man, Woody For Men, Woody For Women, World One, Wotta Girl, Wow, X Link, X London, X-Fashion, X-Fashion By Night, Xiashib-Ao, Xtraordinaire Aromatic, Xtraorinaire Musky, Yacht Man, Yardley, Yardley London Gentle Men, Yardley London Navy, Yasmeen, Yazan Men, Yellow Sun Flower, Yoko, You & Me, Young Chin (Yc), Yuratay Masterpiece Attitude, Yuratay Masterpiece Dark Shadow, Yuratay Masterpiece Dominant, Yuratay Masterpiece Enchanting, Yuratay Masterpiece Enigma, Yuratay Masterpiece Epic, Yuratay Masterpiece Escape, Yuratay Masterpiece Rebel, Yuratay Masterpiece Spark, Yuratay

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Man, Manon, March6th, Marine Code, Marquies Rammy, Marquis, Masterpiece, Max Creation, Maxi, May 18th, Mays Rose, Mb, Mehas, Mehrab, Meli Melo, Melipona, Memorable, Men Private, Men Zone, Mena, Mer Blue, Merci, Merci Women, Midnight, Midnight Dreams, Midnight Oud, Mirage, Mirage Edition, Mis'ch, Misqaal, Miss 16, Miss Celina, Miss Color, Miss Cute, Miss Cute Noir, Miss Darling, Miss Flower, Miss Glam, Miss Obama, Miss Var-Fashion, Mission, Mist Women, Mystic Waters, Moire, Momentum, Montage, Moon, Moon Drop, Moon Light, Moon Raker, More Love, More N More, Morena, Moroccan Rose, Mubakhar, Mubakhar Al Oud, Mukhalat Al Oudh, Mukhallat Oudh Al Mubakhar, Mukhlal Abiyad, Musk Abiyad, Musk Al Sultan, Musk Ghazal, Musk Hayati, Musk Madina, Musk Makka, My Deo, My Style Classic, My Style Epic, Mystic Waters, Nabeel, Nadin, Nair Spray, Naema Black, Naema White, Nancy, Nation, Nature, Nave, Near By Heart, Nebras, Nectar, Naturlume, Napoleon Boss, Network, New York, Newyork Dance, Niami, Nice, Nice Black, Nice Change, Nice Feelings, Nice Feelings Black, Nice Lover, Night, Night Clubs, Nike, Nila, No Marks, Noir Purify, Noir Purity, Noor, Nova, Novelle, November 18th, Nu Feel, Nuit Extreme Pour Homme, Numero Duo, Numero Uno, Nuvo, Ocean Wave, Octave, October 10th, Oh My Love, Olay, Ole Pure, Ombre Et Lumiere, Omniya Gold, Omniya Silver, One Man Only, One Man Show, One World, Only Aqua, Only For Him, Only Me, Only You, Open, Opio, Opio Delicate, Opio Extreme Desire, Opio Glamour, Opio Higher Dezire, Opio Hot Fever, Opio Incense, Opio Intant Dezire, Opio Intense, Opio Next, Opio Palladium, Opio Serene Pink, Opio Temptation, Opio Vault Black, Opio Vault Charm, Orchid Noir, Organic, Original, Osmond De Noir, Ouch, Ouch Baby, Ouch Ginger, Ouch Scary, Ouch Smarty, Ouch Splitz, Ouch Sporty, Oud, Oud Al Ahbaab, Oud Al Rehab, Oudh Al Abiyad, Oudh Al Amiri, Oudh Al Bahar, Oudh Al Methali, Oudh Al Misk, Oudh Al Mubakhar, Oudh Al Raghda, Oudh Siufi, Oudi, Over The Moon, Page 3, Paladium, Palmers, Palmolive, Panache, Parisvally, Parisvally Bellawomen, Parisvally C Duce Men, Parisvally C Duce Women, Parisvally Caliber Men, Parisvally Club Island Blues, Parisvally Club Oh My Love, Parisvally Club True Blues, Parisvally Club You Are Tough, Parisvally Dew Women, Parisvally Encoded Women, Parisvally Foxy Women, Parisvally Its Delicous Women, Parisvally Le Reve Women, Parisvally Memento Men, Parisvally Nero Men, Parisvally Noir Purify, Parisvally Ocean One Men, Parisvally Ocean One Sport Men, Parisvally One Wish Women, Parisvally Possessed By Midnight Women, Parisvally Ragazzo Men, Parisvally Ransom Men, Parisvally Serenade Women, Parisvally Silver Slush Men, Parisvally Slush Women, Parisvally Unlimited Marine, Parisvally Unlimited Men, Parisvally Vero Amore Women, Passion, Passion For Green, Passion Women, Passionate Forever, Passport, Patel Fresh, Patron, Pearl, Pearly, Pension, Pink Beauty, Pink Blush, Pink Cloud, Pink Coral, Pink Diamond, Pink Heart, Pink Nancy, Pixy, Platinum, Play Boy, Pleasance, Pleasure, Poem, Policy, Portia, Porum, Posh Black, Posies, Pour Elle, Pour Femme, Pour Homme, Power On, Precious, Precious Black, Precious Lady, Precious Love, Precious Moments, Precious Musk, Precious Pink, Predictor, Premium Plus, Prestige Pour Homme, Pretty Pretty, Pretty Taylor, Pride, Prime Collection, Prime Men, Primero, Princess Of Dreams, Privacy, Prive, Pro Level, Promise, Prophecy, Proud Red, Provoke Black, Provoke White, Prov-Vit B5, Pure Feelings, Pure Game, Pure Gold, Pure Heart, Pure Instinct, Purple Amethyst, Purple Flame, Purple Orchid, Queen B, Queen Of Romance, Quorum, R&R, Rasasi, Rasasi Creamy Powdery, Rasasi Inspired By Flower, Rasasi Life, Rasasi Pearl, Rasasi Pour Femme, Rasasi Pour Homme L'eau Rouge, Rasasi Pour Homme L'eau Verte, Blaze, R&R Blaze Sports, R&R Challenger, R&R Challenger Sports, R&R Divine Blue, R&R Divine Pink, R&R Element Blanche, R&R Element Bleu, R&R Element Noir, R&R Element Rouge, R&R Intimacy Blacnhe, R&R Intimacy Noir, R&R Invade, R&R Invoke, R&R La Beauty Blanche, R&R La Beauty Noir, Race, Ramba, Randa, Range, Rapido, Rasha, Rayan, Real, Rebel, Reborn, Red Car, Red Channel, Red Desire, Red Dreams, Red Fantasy, Red Knot, Red Ribbon, Red Rose, Red Ruby, Red Secret, Redriguez, Rejoice,



Coff Fm, Etui Coff Gold, Etui Coff Night, Europa, Evaflor, Evolve, Excel, Exciting Love, Excuse, Exist Spray, Exotic, Explore, Expose, Exquisite , Extreme, Extreme Deziere, Extreme Power, Fa, Fade Out, Fair & Fair, Fakhr Al Jammal, Fame Por Homme, Fame Woman, Fantasia, Faqat Lil Rijal, Farmasi Baby Cologne, Fascinate , Fashion, Fashion + Sports Ice, Fashion+ Sport, Fashionable, Fawakah, Feah, February 29th, Fee, Feelings, Femania, Femme de varense sensuelle, Femme De Varense Sublime, Ferocious, Ferrior, Ferrero, Ferreri, fickle, Fighting Temptation, Fighting Temptation Blue, Fida, Fighting Temptation Men, Fine Fragrance, Fiore, Fire Sight, Fire Spray Perfume, First Love, First Look, First Love Spray, Flash, Flora, Florals, Fonce Man, Fonce Woman, For You, Forever, Fougere Fraiche, Foxy Lady, Freeda, French Mastic, Fresh, Fresh Art, Fresh Fragrance, Freeman, Fresh Impact, Fresh Storm, Freshner, Friend, Fruit, Full, Fur Elise, Fusion, Fusion Men, Gadeer, Galaxy, Gallant, Game, Game Spirit, Gambit, Gatsby, Gaze, Geisha, Genesis Femme, Genesis Gold, Genesis Homme, Genesis Noir, Gentle, Gentlemen Men, Genuine Touch, Get Ready, Ghair, Ghawry, Given Blue Level, Glamour, Glam-Up, Glatt, Gleam, Glittering Lips, Glitz Women, Glossi Girl, Glow Dor, Gold, Gold & Dole, Gold Issime, Gold Wings, Gold Wood, Golden, Golden Beauty, Golden Girl, Golden Glow, Golden Hours, Golf, Golf Open, Good Grace Her, Good Grace Him, Good Guy, Gorgeous, Gorgeous Women, Gracefull, Grateful, Gravity Man, Gravity Woman, Gray Oud, Green Apple, Green Aqua, Green Lily, Green Secret, Grey Flannel, Guilt, Gulbadan, Hajarul Aswad, Hamidi, Hania, Happy Heart, Happy Moment, Hareer, Hatem Men, Hatem Ruh Al Mughamarah, Havec, Havoc, Holly Wood, Heavenly Garden, Heavenly Scents, Hemisphere Latitude, Hemisphere Longitud, Heritage , Heritage Collection, Hermest, Hermitage, Hero, Hevoc, Higher Deziere, Hitman, Hold Me Tight, Holiday, Honest, Honey Moon, Hope, Hot Blast, Hot Ice, Hot Ice/Attitude Power Homme, Hot Shot Estaira, Hunk, Hunt, Hydrus Pour Femme, Hydrus Pour Homme, I Love You, Ice Dive, Ice Musk, Identity, Idle Rose, Idv, Ifi Perfumes, Illusion Men , Imagine, Impression, Incense, Incite, Infinity, Innocence, Insert Coffret Chic, Insert Coffret Elle, Insert Coffret Gold, Insette, Insherah Gold, Insherah Silver, Inspire, Instant Deziere, Instinct Ice, Instinct Intense, Instinct After Dark, Instinct Gold Edition, Instinct Sports, Instincts, Instinctual Men, Intense, Intensity Gold, Intensity Silver, Intimately, Intimately Night, Intimately Yours, Intrigue, Intu, Inverse, Invincible Pink, Isa Rose, Island Blues, Istanbul Rose, Izi Men, J Joy, Jadeite, Jaguar, Jaish, Jansui, January 23rd, Jasmine, Jeanne Arthes, Jenny, Jewel, Jolee, Joo, Jook, Joshe Blue, Joshe Red, Jovan Musk, Jpd, Julee, Juliet, June 15th, Just Black, Just Blue, Just Call Me Maxi, Just Gold, Just Man, Just Oben, Kally, Kashmir, Khaliji, Khaltat Al Khassa, Khaltat Al Oud, Kids, King Of Jasmine, King Of Oud, King Of Rose, King Of Sandal, Kis, Kiss Beauty, Kiss You Miss, Knight Bleu, Knowledge, Kodoomo, Kulsoom, Kun Mukhtalifan, Kussite, Lincontournable, La Belle, La Yuqawam Tobacco Blaze, Blue, Lady, Lady Diana, Lady Empire, Lady In Blue, Lamilia, Lana, Lanc De Etc, Lanofil Natural, Laquila, Latafa, Lattafa, Laura, Layershot, Layla, Le Bleu, League Woman, Leau Rouge, Leau Verte, Legend, Legend Blush, Legend Feelings, Legend Hunter, Legend Jeans Men, Legend Jeans Women, Legend Love, Legend Maze, Legend Vintage, Legend Caution, Legend Cute, Lethal, Levina, Lexus, Lexus Sport, Liable, Life, Life Belle, Life Fragrance, Life Spirit, Light, Lightning, Like, Liking, Limit Spray Perfume, L'incontournable Blue For Men, L'incontournable Blue Lady, Lisap, Literal, Live, Livon, Lk, Loaded, Lofty, Lomani, London, Lord, Lorenzo, Lorys, Louis Cardin, Louisfernando, Love, Love @18th, Love 2 Love, Love Affair, Love Affection, Love For Her, Love More, Love Offence, Lovely Life, Lover Rose, Lovium, Lozana, Lucia, Luisant , Lumio, Lune D Ette, Luscious Babe, Lust Spray, Lutece, M, M Leather, Maa Arwaak, Mad Love, Made For Her, Made For Him, Mageno, Magic, Magic Flowers, Magnificent, Magnitude Woman, Mahas, Mahyoubia, Maisam, Majestic, Majestic Black, Majestic Femme, Majestic Gold, Majestic Oud, Majestic Sport, Majix, Malibu, Maliha, Malik Al Arab, Malikah, Man U, Manal, Manasik Collection, Manchester, Manhattan Leather, Manly



Alert, Alexander Of Paris, Alfaris, Alone, Alpi Fresh, Altitude Effect, Amare, Amaris, Amateur, Amaya, Amber, Ambition, America, Amir, Amirati, Anbar, Angelina, April 2nd, Aqua, Aqua Blue, Aqua Fresh, Aquatic Rose, Aques, Arabesque , Arabian Gems, Arba Wardat, Archer, Archi, Aris, Arizona, Arjowaan, Armaf, Armaf Luxe, Armaf Nice, Army Flight, Aroma , Aroosa, Arqus , Arrivederci, Asayel, Aseel, Asli, Aspiration, Aspire, Assension, A-Star, Atarfull, Athlete, Atoori, August 31st, Aura Gold, Aura Silver, Authentic, Away, Axe, Azka, Backpack, Baheej, Bakhoor, Balquis, Base Code, Basma, B-Brand, Bcl, Beau Contour, Beau Ideal, Beautiful Love, Beauty, Beauty & Silence, Belara, Belicia, Belisimo, Bello, Belong, Beloved, Bent Al Ezz, Best, Beverly Sunshine, Beyond, Bint Al Noor, Bio Glow, Bio Women, Bite Me Now, Black, Black And White, Black Apple, Black Belt, Black Car, Black Cash, Black Dragon, Black Flower, Black Is Black, Black Lilly, Black Man, Black Mark, Black Market, Black O Man, Black Onyx, Black Out, Black Shadow, Black Snake, Black Zone, Blew, Bliss Eternal, Bliss Incessant, Blk Berry, Blk Leather, Blog, Bloom Love, Blossom, Blue, Blue Amor, Blue Angle, Blue Arctic, Blue Author, Blue Belle, Blue Blonde, Blue Car, Blue Clubs, Blue Desire, Blue Feeling , Blue Femme, Blue For Men, Blue Homme, Blue Iris, Blue Lady, Blue Lady With Free Deo, Blue Men, Blue Rinse, Blue Secret, Blue Shadow, Blue Woman, Blush, Bm, Bn, Bn Collection, Boche, Body Luxury, Bold Women, Bonamour, Bond, Boots, Bowling Green, Brand Collection, Bravo, Breath, Bright Love, Bruit, Bu Be Ur Self, Bubbly Gal, Budoor, Busaina, Bushra Women, By Chance, C Booth, Cabin Women, Cognito, Call Me, Cambria, Capture Black, Capture Gold, Career Men, Caress, Carli, Cascade, Casino, Catchy, Catherine Spray, Catwalk, Cc Numero, Celebrity, Celine Dion, Censurable, Cerise, Chambre, Chamiso, Champion, Change Of Heart, Charlie, Charme, Charming, Chase, Chastity, Cheerful, Chelsea, Cherished Woman, Cherry Flower, Cheval , Chic, Chichi, Chill, Chique, Choco Musk, Choice Women, Chorle, Chris Adam, Christine Darwin, Cigar, City Striker, Clarity, Classic Collection Numero, Classic Creation, Classic Jasmine, Classic Men, Cloque, Club, Club 21, Club Hill, Cobra, Cognito, Collection, Cologne, Colour Me, Combat, Comis Range Etc, Compass, Complex, Confidence, Conquer, Conscious, Constella, Consul, Convict, Cool, Cool Bluest, Cool Breeze, Cool Drops, Cool Guy, Cool Love, Cool Madam, Cool Men, Cool Minds, Cool Minds, Cool Off, Cool Off Men, Cool Rocks, Cool Shade, Cool Sky, Cooze, Coquette Pour Femme, Corc Groseille, Core Man, Core Woman, Cosmo, Crashing, Creation, Creation Lamis, Credible Noir, Credible White, Cremezi, Crest Black, Crest White, Cross, Crown Perfumes, Crystal, Cu See You, Cuba Tin, Curious, Cute, Cygnus, Czarina, Czarina Crystelle, Daarej (Men), Daffodil, Daily Defence, Dakar, Dalal, Dalan, Daniel Hills Red, Dare Man, Dare Woman, Dark Angel, Dark Black, Dark Border, Dark City, Dark Fire, Dark Gold, Dark Green, Dark Moscow, Dark Net, Dark Night, Dark Open, Dark Pink, Dark Pulse, Dark Zone, Darker Naïve, Dawn, Dazzle, D'bois, Debonaire, Decade, December 2nd, Declare, Deep Energy, Deep Heet, Deep Red, Dehn Al Oudh Abiyad, Delicate Heart, Delicious Doll, Delight Ful, Delightful Women, Denim, Desert Liwa, Deserve "D" Men, Deserve Blue, Deserve Red, Deserve Women, Desire, Destiny, Destorty, Devised, Devotion, Dew, Dhan Al Oud, Dhan Oudh Al Combodi, Dhanalood Al Zahab, Dhanel Oudh Mukhallat, Diable Bleu, Dial, Dickson, Diehard Man, Dignity, Dione, Dirham, Disclosure, Disclosure Adventure, Distance, Divine Issime, Do It, Dolcetto, Dolcetto The One, Don Carlos, Donna, Doral Collection, Double, DR. James, Dream, Dream On Rocks, Dream Power Black, Dream Power Blue, Dream Power Red, Dream Power Yellow, Dreams, Duet, Dynamic Black, Dynamic Fresh, Dynamic Pulse, Dynamic Red, Dynamo, E&P Femme, E&P Right Blue, E-Choice, Eclipse, Ecstasy, Ecstatic, E-Femme, Ego Gold, Ego Silver, Egra Men, Egra Women, E-Homme, Ehsas Al Hobb, El Paso, Elegant, Elior, Elle, Emotion, Emper, Empress, Elena, Enchant Shine, Encore, Endure, Energy Blue, Engage, Engage Men, English Blazer, Enigma, Enliven, Enchanter, Entebaa, Enter Night, Entice , Enzo, Equate, Equate Women, Esraa , Essential, Estiara, Eternal, Eternal Love, Etui Coff Black, Etui Coff Chic, Etui



Masterpiece Spicy, Zehrat Hawaii, Zephyr Man, Zephyr Woman, Zest, Zidan, Zinobia.						
S.No.	H.S.Code	Proposed PCT WeBOC	Tariff Description	Item Description	Origin	Customs Values (C&F) US\$/Kg (net Content weight)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01.	3303.0010	3303.0010.1000	Perfumes/ Eau De Toilet/ Eau De Cologne	Perfumes/ Eau De Toilet/ Eau De Perfume/ Eau De Cologne.	All Origins	A.210.01
	3303.0020	3303.0020.1000				B.108.05
	3303.0090	3303.0090.1000				C. 49.98
						D. 28.07
						E. 15.71
02.	3307.2000	3307.2000.1000	Personal Deodorants/ Body Spray	Body Spray/Personal Deodorants/Anit-perispirant/ Body Deo/Deo Stick/Roll-on (Packed in other than glass Bottles).	All Origins	F. 7.36
						A. 49.06
						B.21.96
						C. 3.66
						D. 2.83
						E. 1.64
						F. 1.53

Notes:

- Consignments of the Brands not mentioned at the table above, may be assessed by the clearance Collectorates provisionally under Section 81 of the Customs Act, 1969 and forwarded the same to the Directorate for determination of its fair value and finalization.*
- If custom value of any imported good(s) of instant categories is not explicitly mentioned in the aforesaid table, the value there of will be determined in line with values indicated against the specific PCT heading / origin in the table above.*
- Any Perfume, Eau de Any Product imported in a KIT/GIFT SET form will be assessed according to the PCT of each item separately in the kit by the values mentioned thereof in this valuation ruling.*



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.

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 25D 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, 7th 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.588/2013, dated 30-09-2013, and addendum and corrigendum vide dated 24-10-2013 & 16-09-2015, respectively.


(Manzoor Hussain 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), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
9. 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.588/2013, dated 30-09-2013, and addendum and corrigendum vide dated 24-10-2013 & 16-09-2015, respectively.
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, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st Floor, Custom House, Karachi.