



**Government of Pakistan**  
**Directorate General of Customs Valuation**  
**Custom House Karachi**

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**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/ Exports (Karachi/Port Qasim).

**Determination of Customs Values of Branded Tooth Brushes and Battery Operated Tooth Brushes Under Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1067 / 2017)

No.Misc./06/2017-IX

600

Dated: **March 3, 2017.**

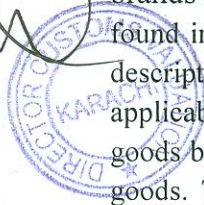
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Branded Tooth Brushes and Battery Operated Tooth Brushes are determined as follows:

**2. Background of the valuation issue:** This Directorate General has earlier circulated reference customs values of Branded Tooth Brushes and Battery Operated Tooth Brushes, respectively, Vide Valuation Data Base Letter No.32/2016 and 33/2016, dated 19-08-2016. Some importers approached this Directorate General and requested to revisit the values notified in the VDBs and issue valuation Ruling for uniform applicability. Therefore, this Directorate General initiated an exercise for determination of customs values for the subject goods.

**3. Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 28-02-2017. The stakeholders were requested to furnish the following documents before or during the course of above said meeting:-

- A. Invoices of imports during last three months showing factual value.
  - B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
  - C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
  - D. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.
4. Some stakeholders submitted a few documents, including invoices, which have been considered for determination of Customs values.

**5. Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Tooth Brushes of different known brands and of battery operated tooth brushes. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. Identical/ similar goods value methods provided in Section 25 (5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25 (7) of the Customs Act, 1969, was conducted. A number of items sold in the local market were obtained and customs values were worked back from the same. Online prices were also obtained to corroborate the findings of the market surveys. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of





profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values of Branded Tooth Brushes and Battery Operated Tooth Brushes have been determined under Section 25 (9) of the Customs Act, 1969.

**6. Customs Values of Branded Tooth Brushes and Battery Operated Tooth Brushes:**

Tooth Brushes and Battery Operated Tooth Brushes, hereinafter specified, shall be assessed to duty/taxes at the following Customs Values :-

S. No	Description of goods	Brand	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) in US\$/Pc	
						Adult	Children
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Tooth Brushes	Colgate	9603.2100	9603.2100.1000	China/Vietnam	0.23	0.26
				9603.2100.1100	Europe/USA/ Canada/ Japan	0.31	0.34
				9603.2100.1200	Other origins	0.27	0.30
		Oral B		9603.2100.1300	China/Vietnam	0.38	0.42
				9603.2100.1400	Europe/USA/ Canada/ Japan	0.50	0.55
				9603.2100.1500	Other origins	0.44	0.48
		Shield		9603.2100.1600	China/Vietnam	0.20	0.22
				9603.2100.1700	Europe/USA/ Canada/ Japan	0.26	0.29
				9603.2100.1800	Other origins	0.23	0.25
		Sensodyne		9603.2100.1900	China/Vietnam	0.43	0.47
				9603.2100.2000	Europe/USA/ Canada/ Japan	0.56	0.62
				9603.2100.2100	Other origins	0.50	0.55
		Dentist		9603.2100.2200	China/Vietnam	0.25	0.28
				9603.2100.2300	Europe/USA/ Canada/ Japan	0.32	0.35
				9603.2100.2400	Other origins	0.28	0.31
		Smoker		9603.2100.2500	China/Vietnam	0.26	0.29
				9603.2100.2600	Europe/USA/ Canada/ Japan	0.34	0.37
				9603.2100.2700	Other origins	0.30	0.33
2.	Battery Operated Tooth Brushes	Assorted Brands	9603.2100.2800	China/Vietnam	2.00		
			9603.2100.2900	Europe/USA/ Canada/ Japan	2.60		
			9603.2100.3000	Other Origins	2.30		





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 element of air freight while assessing the goods.

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-Sections (1) or (3) 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 description and specification as mentioned in the Annexure to 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 certification 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 15 of the Customs Act, 1969 or any other law in vogue therein.

  
(Dr. Wasif Ali Memon)  
Director

Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting **VDB. No.32 /2016 and 33/2016 dated 19-08-2016.**
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment (East/West), Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading the Valuation Ruling on FBR website.
22. Guard File.