



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/ Exports (Karachi/ Port Qasim) .

Determination of Customs Values of Electric Rechargeable Shaver

Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. ¹²⁹² /2018)

C.No.Misc/19/2013-VII ¹⁴⁵⁸

Dated: April 20, 2018

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Electric Rechargeable Shaver are determined as follows:-

2. **Description of the valuation issue:** The customs values of electric rechargeable shaver were determined vide valuation ruling No.980/2016 dated 28.11.2016 A number of representations were received to determine the values of electric rechargeable shaver in accordance with the prevailing international prices. Therefore, an exercise was initiated to determine the customs values of Electric Rechargeable Shaver afresh under Section 25A of the Customs Act, 1969.

3. **Stakeholder's participation in determination of Customs values:** Stakeholders' meetings were held in this Directorate General. The representatives of importers appeared during the course of stakeholders meetings. Representatives of clearance collectorates also attended the meetings. The importers were requested to submit the following documents before or during the course of stakeholders' meetings to help in determination of customs values: -

- 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 values of supplies (excluding duty and taxes) to substantiate their contentions.

4. During the course of meetings, the stakeholders submitted that the determined values of branded electric rechargeable shaver is on higher side and are not compatible with international market. They also submitted import documents, invoices and other relevant documents to substantiate their contentions. Certain importers asked for time to submit documents to substantiate their contentions but in spite of lapse of considerable time, no additional record has been furnished.

5. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed sequentially. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available



as per law. Identical / similar goods value methods provided in Sub-Section (5) & (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations in the declarations the same could not be relied upon exclusively. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969 was conducted which provided some reference values. Online values were also obtained. All the information so gathered was analyzed and evaluated. Keeping all the above in view, customs values of electric rechargeable shaver are determined under Sub-Section (7) of Section 25 of the Customs Act, 1969.

6. **Customs Values of Electric Rechargeable Shaver:** Electric Rechargeable Shaver specified in the **Annex-A** of this Ruling shall be assessed to duty/taxes on the Customs values given therein.

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 Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account air freight while applying the Customs values determined 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 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, before the Director General, Directorate General of Customs Valuation, 7th 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 table above of this Ruling. HS Codes are mentioned for illustrative purpose 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.

11. *This ruling supersedes Valuation Ruling No. 980/2016 dated 28.11.2016.*


(Muhammad Iqbal Muneeb)
Director

Copy for information to :-

1. The Member (Customs), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Director General, Intelligence and Investigation, Islamabad.

98-02/07

8. The Director General, Post Clearance Audit, Islamabad.
9. The Director, Intelligence & Investigation, Karachi/ Lahore/ Islamabad/Quetta/Peshawer/Faisalabad.
10. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
11. The Director, Customs Valuation , Custom House, Lahore.
12. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, uploading this Valuation Ruling in One Customs & WeBOC database system and deleting VR No. 980/2016 dated 28.11.2016 from the System.
13. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
14. The Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
15. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
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.
21. Guard File.



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Annexure-"A" to Valuation Ruling No.

1292/2018

S.No	Description	PCT	Proposed PCTs for WeBOC	Origin	Proposed value US\$/Pc
1	2	3	4	5	6
	Rechargeable Electric Shavers				
	Braun Brand				
1	Braun Model 3040 MN	8510.1000 8510.3000	8510.1000.1000 8510.3000.1000	All origin	35
2	Braun Model S030S Series 5 Electric		8510.1000.1010 8510.3000.1010		130
3	Braun Model 9290CC Silver Box		8510.1000.1020 8510.3000.1020		120
4	Braun Model BG5030		8510.1000.1030 8510.3000.1030		100
5	Braun Model 1 130s men		8510.1000.1040 8510.3000.1040		90
6	Braun Model 1 130s-1 smart foil		8510.1000.1050 8510.3000.1050		20
7	Braun Model 1 150s-1 smart foil		8510.1000.1060 8510.3000.1060		25
8	Braun Model 745cc Pulsonic		8510.1000.1070 8510.3000.1070		250
9	Braun Model 2-Z40		8510.1000.1080 8510.3000.1080		20
10	Braun Model 799cc-7WDMN SI/BK Box		8510.1000.1090 8510.3000.1090		95
11	Braun Model 9-shaver 9290CC		8510.1000.2000 8510.3000.2000		180
12	Braun Model 330S		8510.1000.2010 8510.3000.2010		35
13	Braun Model 7-shaver 7899CC		8510.1000.2020 8510.3000.2020		160
14	Braun Model 5-shaver 570CC		8510.1000.2030 8510.3000.2030		80
15	Braun Model Smart Control Shaver 197S		8510.1000.2040 8510.3000.2040		20
16	Braun Model 7-clean charge shaver 740		8510.1000.2050 8510.3000.2050		110
Dingling Brand					
17	Dingling Model RF-608 & RF-609	8510.1000 8510.3000	8510.1000.2060 8510.3000.2060	China	3.75
18	Dingling Model RF-610,RF-668,RF-601,RF-699,RF-607		8510.1000.2070 8510.3000.2070		2.60
19	Dingling Model RF-602, RF-606,RF-689,RF-697, RF-622		8510.1000.2080 8510.3000.2080		4.50



Handwritten signature and date 20/4/18

Handwritten signature and date 20/4/18

Handwritten signature

Handwritten signature

20	Dingling Model RF-908,RF-909, RF-998		8510.1000.2090 8510.3000.2090		5.50
Kemei Brand					
21	Kemei brand model 1858 2 Heads	8510.1000 8510.3000	8510.1000.3000 8510.3000.3000	China	4.00
22	Kemei brand model 868		8510.1000.3010 8510.3000.3010		3.80
23	Kemei brand model 8873 3 in 1		8510.1000.3020 8510.3000.3020		6.50
24	Kemei brand model 2801		8510.1000.3030 8510.3000.3030		4.50
25	Kemei brand model KM 1015		8510.1000.3040 8510.3000.3040		5.50
26	Kemei brand model KM 680A		8510.1000.3050 8510.3000.3050		4.50
27	Kemei brand model KM 3580 4 in 1		8510.1000.3060 8510.3000.3060		3.00
28	Kemei brand model KM519A		8510.1000.3070 8510.3000.3070		2.50
Nikai Brand					
29	Nikai Brand model floating three razor heads 3 in 1	8510.1000 8510.3000	8510.1000.3080 8510.3000.3080	China	16
30	Nikai Brand trimmer 7 in 1 Grooming Kit		8510.1000.3090 8510.3000.3090		10
Panasonic brand					
31	Panasonic brand model ES RT-60	8510.1000 8510.3000	8510.1000.4000 8510.3000.4000	All origin	35.00
32	Panasonic brand model ES-4815		8510.1000.4010 8510.3000.4010		55.00
33	Panasonic brand model ES TR- 17K		8510.1000.4020 8510.3000.4020		100.00
34	Panasonic brand model ES- RW30S		8510.1000.4030 8510.3000.4030		55.00
35	Panasonic brand model ES-3831		8510.1000.4040 8510.3000.4040		15
36	Panasonic brand model ES- SL83-S		8510.1000.4050 8510.3000.4050		80
37	Panasonic brand model ES-8103- S		8510.1000.4060 8510.3000.4060		70
38	Panasonic brand model ES-2265		8510.1000.4070 8510.3000.4070		18
39	Panasonic brand model ES- LT3N-K		8510.1000.4080 8510.3000.4080	All origin	110
40	Panasonic brand model ES- LA63-S		8510.1000.4090 8510.3000.4090		110
41	Panasonic brand model ES650SP62B		8510.1000.5000 8510.3000.5000		4.00
42	Panasonic brand model ER240BP		8510.1000.5010 8510.3000.5010		12.00



[Handwritten signature]

[Handwritten signature]
20/12

[Handwritten signature]

[Handwritten signature]

43	Panasonic brand model ES-4033		8510.1000.5020 8510.3000.5020		22
44	Panasonic brand model ES-4036		8510.1000.5030 8510.3000.5030		28
45	Panasonic brand model ES-SA40-K		8510.1000.5040 8510.3000.5040		22
46	Panasonic brand model ER-206K		8510.1000.5050 8510.3000.5050		9.00
47	Panasonic brand model ER-206KK	8510.1000 8510.3000	8510.1000.5060 8510.3000.5060		5.50
48	Panasonic brand model ES-4036		8510.1000.5070 8510.3000.5070		22
49	Panasonic brand model ES-SA40		8510.1000.5080 8510.3000.5080		15
Philips Brand					
50	Philips Brand HQ673	8510.1000 8510.3000	8510.1000.5090 8510.3000.5090	All origin	24
51	Philips Brand AT610		8510.1000.6000 8510.3000.6000		31
52	Philips Brand QC5130		8510.1000.6010 8510.3000.6010		22
53	Philips Brand NT9141		8510.1000.6020 8510.3000.6020		12
54	Philips Brand BG2024		8510.1000.6030 8510.3000.6030		20
55	Philips Brand AT620		8510.1000.6040 8510.3000.6040		35
56	Philips Brand AT750		8510.1000.6050 8510.3000.6050		35
57	Philips Brand HQ6037		8510.1000.6060 8510.3000.6060		28
58	Philips Brand HQ8140		8510.1000.6070 8510.3000.6070		60
59	Philips Brand HQ916		8510.1000.6080 8510.3000.6080		32
60	Philips Brand PT720		8510.1000.6090 8510.3000.6090		34
61	Philips Brand Ptt730		8510.1000.7000 8510.3000.7000		40
62	Philips Brand S3110/06		8510.1000.7010 8510.3000.7010	All origin	120
63	Philips Brand S5100/06		8510.1000.7020 8510.3000.7020		130
64	Philips Brand AT890		8510.1000.7030 8510.3000.7030		32
65	Philips Brand HP6382/20		8510.1000.7040 8510.3000.7040		7
66	Philips Brand HQ132		8510.1000.7050 8510.3000.7050		10
67	Philips Brand PT730		8510.1000.7060 8510.3000.7060		30



Handwritten signature and date 27/4/18

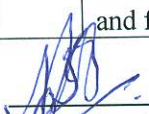
Handwritten signature and date 20/4/18

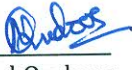
Handwritten signature

Handwritten signature

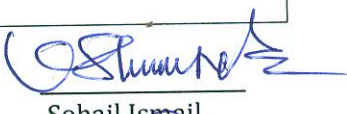
82-06/07

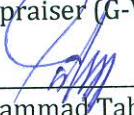
68	Philips Brand HQ9080		8510.1000.7070 8510.3000.7070		40
Remington Brand					
69	Remington Brand AQ7 WetTech	8510.1000 8510.3000	8510.1000.7080 8510.3000.7080	All origin	140
70	Remington Brand PR1230 Cordless		8510.1000.7080 8510.3000.7080		50
71	Remington Brand XR1430		8510.1000.7090 8510.3000.7090		145
72	Remington Brand R-91		8510.1000.7091 8510.3000.7091		14
73	Remington Brand PG-350		8510.1000.7092 8510.3000.7092		14
74	Remington Brand EP-7010		8510.1000.7093 8510.3000.7093		16
Sinbo Brand					
75	Sinbo Model SHS4355	8510.1000 8510.3000	8510.1000.7094 8510.3000.7094	All origin	20
76	Sinbo Model SHC-4352		8510.1000.7095 8510.3000.7095		20
77	Sinbo Model SS-40-37		8510.1000.7096 8510.3000.7096		20
78	Sinbo Model S-4037		8510.1000.7097 8510.3000.7097		21
79	Sinbo Model SHC-455		8510.1000.7098 8510.3000.7098		18.5
80	Sinbo Model SS-4023		8510.1000.7099 8510.3000.7099		15.5
81	Sinbo Model SS-4028		8510.1000.7100 8510.3000.7100		24
82	Sinbo Model SS4032		8510.1000.7200 8510.3000.7200		15.5
83	Rechargeable Electric Shavers of Chinese origin low End Brand	8510.1000 8510.3000	8510.1000.7300 8510.3000.7300	China	4.70
Rechargeable Electric Shavers with difference specifications may be assessed under Section 25 of the Customs Act, 1969. Alternatively, Collectorate may provisionally assess the goods and forward the GD to this Directorate General for suitable advice.					


Nasir Mahmood
Valuation Officer(G-VII)


Abdul Qudoos
Deputy Director


Muhammad Iqbal Muneeb
Director


Sohail Ismail
Principal Appraiser (G-VII)


Muhammad Tahir
Additional Director

PG-07/07