

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

**Determination of Customs Values of Colour Cosmetics Under Section 25-A**  
**of the Customs Act, 1969**

**(VALUATION RULING NO. 1404 / 2019)**

No. Misc/41/2007-II 12533

Dated: 30<sup>th</sup>, October, 2019.

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

2. **Background of the valuation issue:** Customs values of aforementioned items were earlier determined through Valuation Ruling No. 1374/2019 dated 20-05-2019. The Federal Board of Revenue vide CGO 15/2019 & CGO 17/2019 dated 13-09-2019 and 19-09-2019 respectively changed the Unit of Measurement (UOM) of a number of PCT Codes and some of such PCTs were falling under said valuation ruling, for assessment purpose. This necessitated re-determination of customs values to bring it in conformity with the said CGOs. This Directorate General, therefore, initiated an exercise for re-determination of the Customs Values of subject items.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders, including the importers and the representatives from the field formations, was held on 21.10.2019 in this Directorate General to discuss the issue of valuation of the subject goods. The stakeholders were also requested to furnish the following documents before or during the course of above said 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. The meeting was attended by different stakeholders. Most of the participants contended that values are already on the higher side and, if further increased, will lead to the imports from illegal channels. They requested that the values mentioned in the ruling should either be reduced or at least maintained. When asked to submit Sales Tax Invoices and other corroboratory evidences to substantiate their claim, none was provided despite lapse of considerable time. However, the participants provided various proposals to convert the units



of measurements (UOM) from kilogram to unit/per piece basis which was considered and discussed in detail.

**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. 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. The wide variations in declarations were observed. Information available was hence, found inappropriate. In line with the statutory sequential order of Section 25, this office conducted market inquiries under Sub-Section (7) of Section 25 of the Customs Act, 1969. Resultantly, Customs values of Cosmetics have been determined under section 25 (7) of the Customs Act, 1969 accordingly.

**6. Customs values hereinafterspecified shall be assessed to duty/taxes at the following Customs Values:**

**TABLE-A**

<b>HIGH END BRANDS</b>						
Acqua Di Pama, Aerin, Aramis, Archery, Art Deco, Azzaro, Armani, Algenist, Amore Pacific, Amouage, Anastasia, Balenciaga, Bourjois, Biolyn, The Body Shop, Bvlgari, Burberry, By Terry, Bare Minerals, Bobbi Brown, Bath & Body Works, Canali, Chloe, Cailyn, Christian Dior, Creed, Chopard, Cartier, Carolina Herrera, Calvin Klein, Clinique, Chanel, Chole, Clarins, Claiborne, Crabtree & Evelyn, Cover Girl, Cover Fx, Charlotte Tildery, Claiborne, Camila Cabello, Cosnova, CNL, DKNY, Davidoff, Dali, Dunhill, Dolce & Gabbana, Dermalogica, Diana Of London, DMGM, Estee Lauder, Elizabeth Arden, Elemis, Escada, Emporio, Euphoria, Ferragamo, Fendi, Ferrari Endless, Fenty Beauty, Givenchy, Gucci, Guerlain, Guinot, Ghousons, GNC, Giorgio-Gosh, Gaultier, Giorogio/Emporio Armani, Hermes, Hugo, Hugo Boss, Huda Beauty, Issey Miyake, Igora Lauren, Igora Royal, Isabel Marant, Jean-Paul, Joop Jump, Jean Patou, Juicy Couture, Kenneth Cole, Kenzo, Karl Lagerfeld, Karaja, Kraylon, Kylie, L'Oreal, Lauder Escada, Etude, Lacoste, Liz Claiborne, Lancome, Lavin, Lalique, Lancaster, Lanvin, Kylie Jenner, Label M, Le Rouge, Le Tartiest, Lakme, Maybeline, Mauboussin, MAC, Mont Blanc, Marc Jacobs, Naked, Makeup for Ever, Mayb Col, Maybelle, MG Norwegian Formula, Makeup Revolution, Nancaster, Napoleon Perdis, Nancaster, Narciso R Neutrogena, Nina Ricci, Nina, Nars, Odriguez, Obagi, OPI, Opium, Obsession, Oriflame, Perry Ellis, Prada, Paco Rubanne, Polo, Peers, Proactive, Purin, Ralph Lauren, Rogger & Gaillet, Red Musk, Revolution, Riche Balmin, Salvatore, Skin Medica, Sephore, Spa Ceyloon, Skin Medica, Saphora, Shine Lover, Tea Tree, Tussardi, Toni & Guy, Tomy Hill, Timoty, Urban Decay, Versace, Van Cleef & Arpels, Victoria Secrets, Vipera, Vendome, White Gold, Xonia, YSL, Zara, Zero Makeup.						

S.No.	Item Description	Standard Weight/Volume of Unit /Pc (net content)	PCT	Proposed PCT For WeBOC	Origin	Customs Values (C&F) USS/ Pc (net content weight/volume)
(1)	(2)	(6)	(3)	(4)	(5)	(6)
1.	Lipsticks	4	3304.1000	3304.1000.1010	All Origins	1.20
2.	Lip Gloss/Glaze	6		3304.1000.1020		1.04
3.	Lip Liner/Pencil	5		3304.1000.1030		2.01
4.	Eye Shade/Shadow	12	3304.2000	3304.2000.1010	All	2.55



5.	Eye Shiner/Glitter	12		3304.2000.1020	Origins	1.59
6.	Eye Mascara/Liner	10		3304.2000.1030		3.62
7.	Eye Pencil/Kajal	4		3304.2000.1040		1.20
8.	Eye Lash	0.5		3304.2000.1050	All Origins	0.045
9.	Nail Polish	9	3304.3010	3304.3010.1010	All Origins	1.29
10.	Nail Polish Remover	25	3304.3090	3304.3090.1010	All Origins	0.26
11.	Pressed Powder/Compact/ Foundation in Powder form (mineral/non-mineral/	12	3304.9110	3304.9110.1010	All Origins	0.304
12.	Foundation Paint Stick / T.V Stick	12	304.9110	3304.9110.1020	All Origins	1.79
13.	Liquid Makeup/Foundation/Primer/M akeup/ Blemish/Concealer/ Illuminator	30	3304.9190	3304.9190.1010	All Origins	2.93


**TABLE-B**

**MEDIUM/LOW END BRANDS**

Avon, Aqua, Ambar Beauty, Angzho, Anjieer, Aromatic, Artmatic, Aumllc, Adidas, Afshan, Alan Jey New Placent Alan, Alisha, Altamoda, Al'Lure, Aris Cosmetics, Amorish, Archi, Arimatic, Armaf, Am & Hammer, Astonish, Aveeno, ADS, Aival, Ajmal, Active, Amrij, Aris, AndaluNaturals, ADBO, Biogenik, Biolyn, Boots, Beauty and Silence, Beauty, Benefit, Beii, Bipera, Bad Girl, Biogenik, Biolyn, Beauty and Silence, Beauty, Benefit, Beaver, Bio Glow, Blesso, Blitz, Brut, Bob, CB, BCL, Baby mild, B& B, Berry Well, Wella, Bingo Care, Bio Beauty, BN, Blue Image, Blue King, Blue Touch, Bello, Beauty, BeautyFormula, Body Luxuries, Byphasse, Be Cute, Baolishi, Butr, Bell, Basi, Classic, Crack, Clairol, Cosnova, CNL, Classic, Crack, Clairol, Cosnova, CaresseNatural, CiF, Cussions, Cuticura, Caimei, Camay, Carex, Cleopatra, C.Booth, Comex, Concord, Christine, CHI, Chique, Cobra, Cool Breez, Corsair, Cosmic Girl, Cruset, Charm, Colour Express, Colour Institute, Colour Riche, Colour Show, Colour Shine, Concept, Creation Lamis, Cruel Ruby, Comfor, Cailyn, Delta, Dial, Dikson, Dreamron, Deep, Dupas, Du'Vi, Dustro, Deep, Du'Vi, Dermacole, Dustro, Dalton, Deco A-1200, D'Olive, Deep Heat, Dora, Dalton Medora, Denim, Dial, Diana, Did, Daily Defense, Dalan, Dawn, Dark Black, Denon, Deomania, Dexe, Dorlene, DR.Rimpler, DEXZ, DFLZ, Diamond Beauty, Devotion, Disco, Essentialz, Eco, etude, El Paso, El More, E Vitamin, Enchanteur, Elentee Joy, Elentee Soy, Easy, Emeron, Emper, Emotion, Enliven, Eskulin, Estiara, Eskinol, Etemity, Evans, Everyuth, Ever Beauty, Eveline, ELF, Emelie, Filorga skin care, Foltene, Farsali, Fenty Beauty, Filorga skin care, Foltene, Flormar, Fascino, Fairness, Fair & Lovely, Fashion Natura, Fashion Elite, Freeman, Fresh&White, Formula, Feverz Frey, Fiabila, Fadeout, Farmona, Ferrari, Ferrero, Febreze, Fiabilo, Finesse, Fiore Bello, Florens, Flower Shop, FNAC, Fruiser, Face It, Fruity, Foellure, GloMinerals, Girl Power, Gold Bond, Golden Rose, Gold Bond, Golden Girl Glam Up, Glatt, Glomesh, Glysolid, GalaxyGarden, Gambit, Godrej, Green World, Glamours Face, Goron, Gupay, Heliocare, Herblin essentials, Harmons, Uuxiab Beauty, Handsome, Hawallan, Healthy Shop, Hifa, Holly Wood, Halus, Home, Home Alone, HomePlus, HS Argon, Harmony, HuxinBeauty, IsabelleLancray, ISIS Pharma, I.E Tartiest, Iconic, J., Jergents, John Frieda, Jo Malone, Jenifer, Jo Malone, Jaimeier, John Allen, Jardin, Jardon, Jergens, Junsui, Jolen, Juli Rossa, Jialiqi, Jam, Jialiqi, Jialioi, Just Gold, Jasica, Kozmo, Kodomo, Kiss Beauty, Kiss Touch, Karipe, Kashees, Kylie, Kanwan, Kelly, Karite, Kidly, Limei, Lip Smacker, Lip Aholi, Lip Aholi Girl Power, Lola, Lady Diana, La Fresh, Laquila, LK, Lark, Le-Aroma, Limei, Lead Speed, Lorys, Lana, Lanofil Nature, Like, Life, Lisap, Loewe, Luce, Lolane, Lonkom, Lonkoom, Lorney, Lorvel, Lovium, Lovely, Lorenzo, Livon, Lucky, Lumice, Lyms, Love Vogue, Le Roge, Lethal Kiss,



Luscious, Miniso, Minso, Massarat Misbah, Max Factor, Make up, Mustela, Mach. Macho. Macho Beard Products, Madi International, Makkaj, Max Fair, May Fair, Medex, Morning Fresh, Mena, Morena, Melean. Meleans, May, Matalic, Maycare, Medora, Majestic, Majix, Maryaj, Millionaire, Miss London, Mistine. Move, Magic Romantic May, Madam Kiss, Milai, Miss Kiss, MP3, My Rose, Mystek, Makeover, Merry Colour, Miss Major, Miss Green, Miss Rose, Miss Wendy, Morphie, Mini Star, Monalisa, Meecole Night, Morphe Pink Magic, Milani, Mude, New Show, Nyx, Nina, New Life, Nova, Nouveau, No Marks, Nature. New Queen, Note Mineral, Nature Secret, Naturilum, Nino, Nicaea, Oracare, Naked Love, Nabeela. Ninfei, , NatashDenona, Oriflame, Organic, Oyster Cosmetics, Passion, Purin, Panammas, Palmers, Pears. Ponds, Pert, Pentene, Paradise, Protect & Clean, Pride Platinum Cashash, Pomley, Prov-Vit B5, Pixy, Paris. Paris Collection, Poppy, Pleasure, Pride, Panache, Poise, Posh Black, Pretty Pink, Pink Magic, Purt Plus. Purell, Pucelle, Queprepari, Cartera, Party Queen, Pink Magic, Pop Feel, Pure Gloss Makeover, Precision. Pearson, OPI, Qincal, Royal Gold, Rasasi, Rica, Rivaj, Radox, Real, Real +, Redist, Redone, Relax, Revlon. Ring Guard, Revivogen, Royal, Royal Marriage, RoopNikhar, Royal Mirage, Royal Premium, Romantic Bird, Romantic Beauty, Romantic Way Naked, Romantic, Romantic Girl, Rose, Rimmel, Ripe Berry, Root Beer, Smash Box, Secret, Stageline, Stockholm, Super Star Duo, Sienie, St. Ives, Sweet Touch, Secret. Stageline, Sudo, Stockholm, Super Star Duo, Sophiaasley, Sienie, Safe Guard, SHE, S C Johnson, Safah. SalsunBlue, Santoor, SEN, Secret Love, Sensitive, Sexcity, Sevloon, Shelley, Shokubustu, Slade, Super Silk, Soft Touch, Soft Lips, Soft & Gentle, Silken, SmartCollection, State Strong, Suave, Subaru, Sellion. SPA Saloon, Special, Shirley May, Shehnaz Hussein, Setwet, SOL, ST John, Subaro, Succeed, Selamy. Soeb12, Sweet Beauty, Shoe B12, Sttila, Sweet Face, Star B406 Gongli, CSEN Flush Bitten, Sweet Beauty, Schwarzkoph, Tegmen, The Vitamin Company, Too Faced, Thalgo, THE Balm, Tegmen, Thalgo. Too Faced, Tabac, Tango, Tag Him, Vo5, Touch & Glow, Tift, Tiger, True Heart, The One Express Lip Crayon, Yhe One Colour Obsession, Ultra Compact, Ulay (Olay), U & Me, Uerseam Viso, Vizo, V S Labs. Vaseline, Vital, Vasmol, Vince, Vicks, VI John, VLCC, Velvet, White Rose, Wild Rose, White Tone, Winner Manufacturer, Wisdom, White Satin, White Rain, Wokali Cosmetics, Wonderful, Wood, WP. XR, Xiazhimei, Yanqina, Yong Chin (YC), Yardley, Yoko, Yalani, Yan FDI, Yanwel, Zact, Zara Beauty. Zenix, Zest, Zixian NA, 4 me, 7 Vita.



	Item Description	Standard Weight/Volume of Unit /Pc (net content)	PCT	Proposed PCT For WeBOC	Origin	Customs Values (C&F) USS/ Pc (net content weight/volume)
1	2	3	4	5	6	7
1.	Lipsticks	4	3304.1000	3304.1000.1040	Canada/ Europe/ Japan/ Korea/USA	0.25
				3304.1000.1050	China/ Sri-Lanka	0.10
				3304.1000.1060	Others	0.16
2.	LipGloss/Glaze	6	3304.1000	3304.1000.1070	Canada/ Europe/ Japan/ Korea/USA	0.19
				3304.1000.1080	China/ Sri-Lanka	0.08
				3304.1000.1090	Others	0.11
3.	Lip Liner/Pencil	5	3304.1000	3304.1000.1100	Canada/ Europe/ Japan/ Korea/USA	0.37
				3304.1000.1110	China/ Sri-Lanka	0.14
				3304.1000.1120	Others	0.23



4.	Eye Shade/Shadow	12	3304.2000	3304.2000.1060	Canada/ Europe/ Japan/ Korea/USA	0.39
				3304.2000.1070	China/ Sri-Lanka	0.14
				3304.2000.1080	Others	0.28
5.	Eye Shiner/Glitter	12	3304.2000	3304.2000.1090	Canada/ Europe/ Japan/ Korea/USA	0.35
				3304.2000.1100	China/ Sri-Lanka	0.14
				3304.2000.1110	Others	0.19
6.	Eye Mascara/Liner	10	3304.2000	3304.2000.1120	Canada/ Europe/ Japan/ Korea/USA	0.29
				3304.2000.1130	China/ Sri-Lanka	0.09
				3304.2000.1140	Others	0.12
7.	Eye Pencil/Kajal	4	3304.2000	3304.2000.1150	Canada/ Europe/ Japan/ Korea/USA	0.17
				3304.2000.1160	China/ Sri-Lanka	0.07
				3304.2000.1170	Others	0.12
8.	Eye Lash	1	3304.2000	3304.2000.1180	All Origins	0.04
9.	Nail Polish	9	3304.3010	3304.3010.1020	Canada/ Europe/ Japan/ Korea/USA	0.21
				3304.3010.1030	China/ Sri-Lanka	0.07
				3304.3010.1040	Others	0.10
10.	Nail Polish Remover	25	3304.3090	3304.3090.1020	All Origins	0.04
11.	Pressed Powder/Compact/ Foundation in Powder form (mineral/non-mineral/	10	3304.9110	3304.9110.1030	Canada/ Europe/ Japan/ Korea/ USA	0.26
				3304.9110.1040	China/ Sri-Lanka	0.12
				3304.9110.1050	Others	0.16
12.	Foundation Paint Stick/ T.V Stick	12	3304.9110	3304.9110.1060	All Origins (excluding Sri-Lanka)	0.22
				3304.9110.1060	Sri-Lanka	0.13
13.	Liquid Makeup/Foundation/Primer/Makeup/ Blemish/Concaler/ Illuminator	30	3304.9190	3304.9190.1020	Canada/ Europe/ Japan/ Korea/USA	0.36
				3304.9190.1030	China/ Sri-Lanka	0.16
				3304.9190.1030	Others	0.31

**Notes:**

- The Customs values shall be assessed on the basis of standard packing weight/piece given in column 2 of above tables. The items containing weight different from said weight may be assessed on prorata basis.*
- The values do not apply for the imports made directly by Multinational Companies from their sister concern of same name. Such consignments shall be assessed in accordance with provisions of Section 25 (1) of the*

*Customs Act, 1969 and kept under close watch. Any anomaly observed may be taken cognizance of and reported to this Directorate General.*

- iii. *Consignments of Brands not mentioned in this Valuation Ruling may be assessed by the clearance Collectrates under Section 25 of the Act. However, in case the assessable customs values of such goods cannot be determined under section 25, then Section 81 of the Act, may be invoked and the transaction be referred to this Directorate for determination of its actual value.*
- iv. *Any Product imported in form of a GIFT SET shall be assessed according to the PCT of each item separately available in the set, against the values mentioned in this valuation ruling.*

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 (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 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 ruling supersedes Valuation Ruling Nos.1374/2019 dated 20-05-2019.*

  
(Shafique Ahmad Latki)  
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. Chief Collector of Customs (Quetta).
8. Director General, Intelligence and Investigation-FBR, Islamabad.
9. Director General, Post Clearance Audit (PCA), & Internal audit, Karachi.
10. The Director General, IOCO, Karachi.
11. The Deputy Director (HQ) Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting superseded Valuation Ruling.
12. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
13. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
14. Karachi Customs Agents Group, Bohri Road, Karachi.
15. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR website and deleting superseded *Valuation and their corrigendum*
- 16.. Guard File.