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Determination of Customs Values of Toiletries/Face/Talcum Powder, Face and Skin Creams/Lotions, Tooth Paste, After Shave, Shaving Cream/Gel/Foam, Soap in other Forms and Facial Wash Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1410 / 2019)

No. Misc/41/2007-II

Dated: 01-11-2019

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Face/Talcum Powder, Face and Skin Creams/Lotions, Tooth Paste, After Shave, Shaving Cream/Gel/Foam, Soap in other Forms and Facial Wash are determined as follows: -

2. **Background of the valuation issue:** Customs values of aforementioned items were earlier determined through Valuation Ruling No.848/2016 dated 06.05.2016. The values given in the valuation ruling, being too old, needed re-determination because the said values did not reflect true prevailing prices in international markets. Moreover, 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, including some of those falling under said valuation ruling, for assessment purposes. This necessitated re-determination of values of items to bring them in conformity with the said CGOs. Keeping in view the above factors, 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, including the importers and the representatives from the field formations and trade bodies, were held on 23.10.2018, 02.04.2019 & 21.10.2019 to discuss the valuation of the subject goods. The stakeholders were also requested to furnish the following documents before or during the course of above said meetings:

Invoices of imports during last three months showing factual value.

- i. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- ii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iii. 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 meetings were 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 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. 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. 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. Consequently, Customs values of the subject items have been determined under section 25 (7) of the Customs Act, 1969 accordingly.

6. Customs values for Face/Talcum Powder, Face and Skin Creams/Lotions, Tooth Paste, After Shave, Shaving Cream/ Gel/ Foam, Soap in other Forms and Facial Wash of brands here in after specified shall be assessed to duty/taxes at the Customs Values mentioned separately for each brands category herein below: -

A-Category Brands

ACM, Acqua Di Parma, Aerin, Algenist, Amore Pacific, Amouage, Aramis, Archery, Armani, Avene, Azzaro, Balenciaga, BC-Ceuticals, Burberry, Bvlgari, Calvin Klein, Canali, Carolina Herrera, Cartier, Chanel, Chloe, Chole, Chopard, Christian Dior, Claiborne, Clarins, Clinique, Crabtree & Evelyn, Creed, Dali, Davidoff, Dermalogica, DKNY, Dolce & Gabbana, Dunhill, Elemis, Elizabeth Arden, Escada, Estee, Euphoria, Fendi, Ferragamo, Ferrari Endless, Ghousons, Givenchy, GNC, Gucci, Guerlain, Guinot, Hermes, Hugo Boss, Igora Lauren, Igora Royal, Issey Miyake, Jean Patou, Jean-Paul Gaultier, Joop Jump, Juicy Couture, Karl Lagerfeld, Kenneth Cole, Kenzo, Label M, Lacoste, Lalique, Lancome, Lanvin, Lauder Escada, Lavin, Lierac, Liz Claiborne, MAC, Mauboussin, Mont Blanc, Nancaster, Narciso R Neutrogena, Nina Ricci, Noreva, Obagi, Obsession, Opium, Paco Rubanne, Peers, Perry Ellis, Polo, Prada, Proactive, Purin, Ralph Lauren, Red Musk, Rodriguez, Rogger & Gaillet, Salvatore, Skin Medica, SVR, Tea Tree, Tree Fresh, The Art of Shaving, The Body Shop, Tomy Hill, Toni & Guy, Tussardi, Van Cleef & Arpels, Versace, Victoria Secrets, Xonia, YSL

B-Category Brands

Aqua, Avon, Beauty and Silence, Biogenik, Biolyn, Bioline Boots, Clairol, Classic, Crack, Deep, Dream Pure Naturals, Du'Vi Stockholm, Etude, Filorga skin care, Framessi, Foltene, Garnier Color Natural Men, Garnier Men, Glamorous Face, Gosh, Glo Minerals make up, Gold Bond, Head & Shoulder, Institute, ISIS Phama, Just for men, Jergents, Jo Malone, Janssen, Just 4 L'Oreal Paris Majirel, Kryolan Kolestol, L'Oreal Paris INOA Color, L'Oreal Paris Kerastase, L'occitane, L'Oreal, L'Oreal Paris Casting, L'Oreal Paris Dermo Expert, L'Oreal Paris DIA, L'Oreal Paris Excellence, L'Oreal Paris Platinum, L'Oreal Paris Serie Expert, L'Oreal Paris Studio Line, L'Oreal Paris Techniart, L'Oreal Paris Xtenso, L'Oreal Paris (ELVIVE), L'Oreal Paris Mythic Oil, Marks & Spencer, Mustela, Old Spice, OPI, Passion, Pentene, Purin, Royal Gold, St. Secret, Stageline, Tegmen, Thalgo, Wonder Z.



C-Category Brands

4 me, 5way, Cream Silk, Vita Cream, 7 Vita, A' Mrij, Active, Adidas, Afshan, Aichun, Aival, Ajmal, Akat, Alan Jey New Placent Alan, Alisha, Al'Lure, Almo, Aloe Vera, Alpi Fresh, Altamoda, Amaris Cosmetics, Amir, Amoray, Amorish, Amrij, Andalu Naturals, Aqua Blue, Aqua Fresh, Archi, Arimatic, Aris, Aris Cosmetics, Arm & Hammer, Arm & Hammar, Armaf, Astonish, Aveeno, Axe, Ahe, Azka, B & B, Baby mild, Barbershop Stuff, Bath & Body Works, BCL, Beauty, Beauty Formula, Beaver, Bello, Berry Well, Bingo Care, Bio Beauty, Bio Cream, Bio Glow, Biore, Blesso, Blitz, Blue Image, Blue King, Blue Touch, BN, Bob, Body Luxuries, Boi oil, Bonacure, Bond street, Brut, BrylCream, Byphasse, C&c, C.Booth, Caimei, Camay, Camey, Capri, Caresse Natural, Carex, CB, CHI, Chique, CiF, Ciptadent, Clean & Clear, Clear, Clear asil, Cleopatra, Clere, Clinic Plus, Close up, Cobra, Citra, Colgate, Collection, Color, Colorsilk, Colour Me, Colour N Care, Comex, Compact, Concept, Concord, Cool & Cool, Cool Breez, Corsair, Cosmic Girl, Creme21, Crest, Cruset, Cussions, Cussons, Cuticura, Dabur, Daily Defence, Dalan, Dalton, Dalton Medora, Dark Black, Dawn, Dax, Deco A-1200, Deep Fresh, Deep Heat, Delta, Denim, Denon, Deomania, Detol, Dettol, Dexe, Dial, Dial, Diana, Did, Dikson, Doctor, Doctor Plus, Doctor Sam, D'Olive, Dora, Dorlene, Dove, DR, Rimpler, Dr. James, Dreamron, Dupas, E Vitamin, Easy, El Paso, El More, Elentee Soy, Elentee Joy, Elnett, Emami, Emani, Emeron, Emotion, Enchanteur, Enliven, Eskinol, Eskulin, Essentiallz, Estiara, Eternity, Evadream, Evans, Eveline, Everyuth, Fa, Fade Out, Fair & Fair, Fair & White, Fair & Lovely, Fair Time, Fairness, Faith in nature, Farmasi, Farmona, Fascino, Fashion Elite, Fashion Natura, Faultless, Febreze, Ferrari, Ferrero, Ferriro, Festival, Feverz, Fiabila, Fiabilo, Finesse, Fiore Bello, Fixer, Flex, Florens, Flower Shop, FNAC, Forever, Formula, Freeman, Fresh & White, Fixer, Fresh breath, Frey, Fructis, Fruiser, Fruit, Fruitina, Fruto, Full, Galaxy, Gambit, Garden, Glama, Guudecure, Garnier, Gatsby, Geniol, Gentle, Gillette, Ginseing, Glade, Glatt, Gliss, Glomesh, Glysolid, Go care, Godrej, Golden Girl Glam Up, Got2b, Green World, Guhl, Hair Care Olive, Hair Code, Hair Repair, Halus, Handsome, Harmons, Hawallan, Head & shoulders, Healthy Shop, Hello kitty, Hemani, Herbal Doctor, Herbal Essence, Herblin essentials, Herman, Hifa, Himalaya Herbals, Himani, Holly Wood, Holly Wood Style, Hollywood style, Home, Home Alone, Home Plus, Honey Lotion, Hortaleza, HS Argon, Imperial Leather, India Tree, Indola, Insignia, Iris, Isabelle Lancray, Itch Guard, Jardin, Jardon, Jergens, Jerom, John Allen, John Frieda, Johnson & Johnson, Jolan, Jolen, Junsui, K Brother, Kanwan, Kelly, Kiss Beauty, Kodomo, Kozmo, La Fresh, Lierac n jow ae, Lynx, Lace, Lady Diana, Lakeme, Lana, Lanofil Nature, Laquila, Lark, Leady Speed, Le-Aroma, Lichen, Life, Lifebuoy, Like, Lisap, Listerine, Livon, LK, Loewe, Lolane, Lonkom, Lonkoom, Lorenay, Lorney, Lorvel, Lorys, Lovely, Lovenzo, Lovium, Luce, Lucky, Lumice, Lux, Lym, Mach, Macho, Macho Beard Products, Madi International, Majestic, Majix, Makkaj, Maryaj, Max Fair, May, May Fair, Maycare, Mclean, Mcleans, Medex, Medora, Mena, Millionaire, Miss London, Mistine, Morena, Morning Fresh, Move, MP3, My Rose, Mystek, Nair, Nature, Nature Secret, Naturilum, Neon, New Lief, Nexxus, New hall, New Life, Nicaea, Nihar, Nike, Nino, Nitro, Nivea, No Marks, Nouveau, Nova, Noxzema, Nu Feel, OE, Olive, Olive Babies, Olivia, Oracare, Oral-b, Organic, Oyster Cosmetics, Palette, Palmers, Palmolive, Panache, Panammas, Pantene, Paradise, Paris, Paris Collection, Poppy, Party success, Pearl Drop, Pears, Pentene, Pepsodent, Perfume choice, Pert, Pert Plus, Petal Fresh, Petroleum jelly, Pielor, Piva, Pixy, Platinum Cashash, Pleasure, Poise, Pomley, Ponds, Posa, Posh Black, Pretty Pink, Pride, Pride, Prill, Protect & Clean, Prov-Vit B5, Pucelle, Pure Derm, Purell, Purt Plus, Queprepari Cartera, Rexaline, Radox, Rasasi, Rayef, Real, Real +, Reborn beauty, Red & black, Redist, Redone, Relax, Restoria, Revivogen, Revlon, Rexona, Rica, Rimmel, Ring Guard, Rivaj, Rivaj hd, Roop Nikhar, Royal, Royal Marriage, Raidant Royal Mirage, Royal Premium, S C Johnson, Safah, Safe Guard, Sahara, Saloon, Salsun Blue, Santoor, Sapol, Schauma, Schwarzkopf & henkel, Schwarzkopf, Scink, Secret Love, Sellion, SEN, Sensitive, Setwet, Sevloon, Sexcity, SHE.



Silken, Silvikirin, Simple, Skin Care, Skin Care Olive, Skin Doctor, Sla, Slade, Smart Collection, Soft Touch, Soft & Gentle, SOL, SPA Saloon, Special, Spring Song, ST John, St. Ives, State Strong, Stillman's, Storm, Suave, Subaro, Subaru, Succeed, Sudo Cream, Simple, Sunkiss, Sunsilk, Super Silk, Super soft, Super storm, Swiss image, Syoss, Tabac, Taft, Tag Him, Tango, The Vitamin Company, Thicker Fuller Hair, Tift, Tiger, Touch & Glow, Touch me, Trace me, TRESseme, U & Me, Ulay (Olay), Ultra Compact, Vaseline, Vasmol, Vatika, Veet, VI John, Vicks, Vince, Viso, Vital, Vizo, VLCC, Vo5, VS Labs, Wella, White Care, White Rain, White Rose, White Satin, White Tone, Winner Manufacturer, Winner Manufacturing, Wisdom, Wokali Cosmetics, Wonderful, Wood, WP, Xpel, Yardley, Yes now, Yoko, Yong Chin (YC), Ys, Zact, Zenix, Zero fizz, Zest, Zinc, Zixian NA, Zwistal.

S.No.	Item Description	Standard Weight/Volume of Unit /Pc (net content)	PCT	Proposed PCT for WeBOC	Customs Values (C&F) US\$/ Pc (net content weight/volume) All Origin		
1	2	3	4	5	6		
					A	B	C
1	Talcum Powder	250	3304.9120	3304.9120.1000	0.85	0.75	0.40
2	Lotions	250	3304.9910	3304.9910.1000	3.30	1.40	0.45
3	Cleanser/ Cleansing Milk	200	3304.9910	3304.9910.1100	2.65	1.10	0.40
4	Face/Skin Cream/ Serum (including whitening and lightening Cream)	100	3304.9910	3304.9910.1200	1.30	0.55	0.20
5	Face/Skin Tonic Toner/Gel	150	3304.9910	3304.9910.1300	2.00	0.80	0.25
6	Facial Foam/Mask/ Scrubs	150	3304.9910	3304.9910.1400	2.00	0.85	0.25
7	Makeup Remover	100	3304.9910	3304.9910.1500	1.30	0.55	0.20
8	Tooth paste	150	3306.1010	3306.1010.1000	0.70	0.50	0.20
9	After Shave	100	3307.1000	3307.1000.1000	2.20	0.90	0.40
10	Shaving Cream	200	3307.1000	3307.1000.1100	1.20	1.00	0.40
11	Shaving Gel/Foam	300	3307.1000	3307.1000.1200	1.65	1.25	0.70
12	Liquid Soap/Wash/ Hand Wash/ Shower Gel/ Body Wash	300	3401.2000	3401.2000.1000	0.40	0.35	0.25
13	Face Wash	100	3401.3000	3401.3000.1000	0.50	0.35	0.15

Notes:

- i. *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.*
- ii. *The above values do not apply to 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 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 the above table maybe assessed by the clearance Collectorates under Section 25 of the Act. However, in case 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 for determination of its actual value and finalization.*
- iv. *If any Product is imported in form of a GIFT SET, the same shall be assessed according to the PCT of each item separately available in the set, against the values mentioned in this valuation ruling.*
- v. *Variant of aforementioned shall be assessed on the value determined for 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 (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, 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 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.


(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.
The Deputy Director (HQ) Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting superseded Valuation Ruling.
11. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
12. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
13. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR website and deleting superseded *Valuation and their corrigendum*
- 14.. Guard File.