

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 Hair Care Products/ Shampoos/Conditioners and Hair Spray/Gel/Wax/Cream/Colour/Oil/Coat/Aqua/Hydrogen Peroxide Liquid/Developer/ Accelerator Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 1411 / 2019)

No. Misc/14/2018-II

Dated: 01-11-2019

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Shampoos/Conditioners and Hair Spray/Gel/Wax/Cream/ Colour/ Oil/ Coat/Aqua/Hydrogen Peroxide Liquid/Developer/Accelerator are determined as follows: -

2. **Background of the valuation issue:** Customs values of aforementioned items were earlier determined through Valuation Ruling No.849/2016 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.

- Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- 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 Hair Care Products/ Shampoos/Conditioners and Hair Spray/ Gel/ Wax/Cream/Colour/ Oil/Coat/Aqua/Hydrogen Peroxide Liquid/Developer/Accelerator 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, AcquaDi 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, IgoraLauren, IgoraRoyal, IsseyMiyake, 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, NarcisoR, Neutrogena, Nina Ricci, Noreva, Obagi, Obsession, Opium, PacoRubanne, Peers, Perry Ellis, Polo, Prada, Proactive, Purin, Ralph Lauren, Red Musk, Rodriguez, Rogger&Gaillet, Salvatore, Skin Medica, SVR, Tea Tree, The Art of Shaving, The Body Shop, TomyHill, Toni & Guy, Tree Fresh, Tussardi, Van Cleef&Arpels, Versace, Victoria Secrets, Xonia, YSL.

B-Category Brands

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

C-Category Brands

5way Cream & Vita Cream, 7 Vita, A' Mrij, Active, Adidas, Afshan, Aichun, Aival, Ajmal, Akat, Al' Lure, Alan Jey New PlacentAlan, Alisha, Aloe Vera, AlpiFresh, Altamoda, Amaris Cosmetics, Amoray, Amorish, Andalu Naturals, Aqua Blue, Aqua Fresh, Archi, Arimatic, Aris, Aris Cosmetics, Arm & Hammer, 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, Cream Slik, 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, Citra, Camay, Capri, CaresseNatural, Carex, CB, CHI, Chique, CiF, Ciptadent, Clean & Clear, Clear, Clear asil, Cleopatra, Clere, Clinic Plus, Close up, Cobra, Colgate, Collection, Color, Colorsilk, Colour Me, ColourN Care, Comex, Compact, Concept, Concord, Cool & Cool, Cool Breeze, 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, Fadeout, Fair & Fair, Fair & White, Fixer, Fair & Lovely, Fair Time, Fairness, Faith in nature, Farmasi, Farmona, Fashion Elite, Fashion Natura, Faultless, Febreze, Ferrari, Ferrero, Ferrero, Festival, Feverz, Fiabila, Fiabilo, Finesse, Fiore Bello, Fixer, Flex, Florens, Flower Shop, FNAC, Forever, Formula, Freeman, Fresh & White, Fresh breath, Frey, Fructis, Fruiser, Fruit, Fruitina, Fruto, Full, Galaxy, Gambit, Garden, Garnier, Gatsby, Geniol, Gentle, Gillette, Ginseing, Glade, Glatt, Gliss, Glomesh, Glysolid, Go care, Glams, Guucure, 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, Herblinessentials, Herman, Hifa, Himalaya Herbals, Himani, Holly Wood, Holly wood style, Hollywood style, Home, Home Alone, Home Plus, Honey Lotion, Hortaleza, HS Argon, India Tree, Indola, Insignia, Iris, Isabelle Lancray, Itch Guard, Jardin, Jardon, Jergens, Jerom, John Frieda, Johnson & Johnson, Jolan, Jolen, Junsui, K Brother, Kanwan, Kelly, Kiss Beauty, Kodomo, Kozmo, Lierac n jow ae, La Fresh, Label M, Lace, Lady Diana, Lakeme, Lana, LanofilNature, Laquila, Lark, Leady Speed, Le-Aroma, Lichen, Life, Lifebuoy, Like, Lisap, Listerine, Lynx, Livon, LK, Loewe, Lolane, Lonkom, Lonkoom, Lorenay, Lorney, Lorvel, Lorys, Lovely, Lovenzo, Lovium, Luce, Lucky, Lumice, Lux, Lymys, Mach, Macho, Macho Beard Products, MadiInternational, 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, Nexxus, Nair, Nature, Nature Secret, Naturilum, Neon, New Lief, New hall, New Life, Nicaea, Nihar, Nike, Nino, Nitro, Nivea, No Marks, Newhall, 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 CollectionPoppy, Party success, Pearl Drops, 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, Prill, Protect & Clean, Prov-VitB5, Pucelle, Pure Derm, Purell, Purt Plus, QueprepariCartera, Radox, Rasasi, Rexaline, Real, Real +, Reborn beauty, Red & black, Redist, Redone, Relax, Restoria, Revivogen, Revlon, Rexona, Rica, Rimmel, Ring Guard, Rivaj, Rivajhd, RoopNikhar, Royal, Royal Marriage, Radiant, Royal Mirage, Royal Premium, S C Johnson, Safah, Safe Guard, Sahara, Saloon, Salsun Blue, spring song, Santoor, Schauma, Schwarzkopf & henkel, Schwarzkoph, Scink, Secret Love, Sellion, SEN, Sensitive, Setwet, Sevloon, Sexcity, SHE, Shehnaz Hussein, Shelley, Shifei, Shirley May, Shokubustu, Signal, Signal 2, Signature, Silk, Silken, Silvikirin, Skin Care, Skin Care Olive, Skin Doctor, Slade, Sla, Smart Collection, Soft Touch, Soft & Gentle, SOL, SPA Saloon, Special, ST John, St. Ives, Simple, State Strong, Sudo, Stillman's, Storm, Suave, Subaro, Subaru, Succeed, 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, Tresemme, U & Me, Ulay (Olay), Ultra Compact, Vaseline, Vasmol, Vatika, Veet, VI John, Vince, Viso, Vital, Vizo, VLCC, Vo5, VS Labs, Wella, White Care, White Rain, White Rose, White Satin, White Tone, Winner Manufacturer, Winner Manufacturing, Wokali Cosmetics, Wonderful, Wood, WP, Xpel, Yardley, Yes now, Yoko, Yong Chin (YC), Ys, Zact, Zenix, Zero fizz, Zest, Zinc, Zixian-NA.



S.No.	Item Description	Standard Weight/Volume of Unit /Pc (net content)	PCT	Proposed PCT for WeBOC	Customs Values(C&F) USS/ Pc(net content weight/volume) All Origin		
(1)	(2)	(3)	(4)	(5)	(6)		
					A	B	C
1	Shampoos / Conditioner	400	3305.1	3305.1000.1000	2.65	0.80	0.45
2	Hair Spray/Hair Straightening	300	3305.2	3305.2000.1000	1.70	1.30	0.70
3	Hair Gel / Wax	150	3305.2	3305.2000.1100	1.10	0.40	0.25
4	Hair Cream, all kinds	150	3305.901	3305.9010.1000	1.05	0.60	0.35
5	Hair Color	100	3305.902	3305.9020.1000	1.10	0.45	0.26
6	Hair Oil	250	3305.909	3305.9090.1000	1.80	0.95	0.50
7	Hair Mouse	150	3305.909	3305.9090.1100	1.15	0.35	0.26
8	Hair Lightening/ Remover/ Bleach Cream/ Lotion Powder	100	3305.909	3305.9090.1200	0.50	0.25	0.20
9	Aqua/Hydrogen Peroxide Liquid/ Developer/ Accelerator	100	3305.909	3305.9090.1300	0.35	0.15	0.10
10	Hair Coat / Serum	100	3305.902	3305.9020.1100	0.50	0.25	0.20

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 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.*
- 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.

11. *This Valuation Ruling supersedes Valuation Ruling No.849/2016 dated 06-05-2016.*


(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.