GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE KARACHI
******

The Collectors of Customs, Collectorate of Customs (Appraisement -West / Appraisement -SAPT / Appraisement -East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad / (Appraisement / Enforcement), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East/ Appraisement-West, Lahore / Faisalabad Appraisement/ Enforcement /Sargodha Enforcement/Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House Karachi) / Transit Trade, Karachi.

DETERMINATION OF CUSTOMS VALUES OF HAIR CARE PRODUCTS/ SHAMPOOS / CONDITIONERS AND HAIR SPRAY / GEL / WAX / CREAM/ COLOR / OIL /COAT /AQUA / HYDROGENPEROXIDE LIQUID / DEVELOPER /ACCELERATOR/ SERUM UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.1879 /2024)

C. No. Misc/14/2018-II/1474 Dated: 14-05-2024

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

2. **Background of the valuation issue:** Earlier, the Customs values of Hair Care Products/ Shampoos / Conditioners / Hair Spray / Gel / Wax / Cream/ Color / Oil /Coat /Aqua / Hydrogen Peroxide Liquid / Developer /Accelerator / Serum were determined vide Valuation Ruling No. 1605/2022 dated 02-03-2022. As the prices of the said goods have changed in the international market, this Directorate initiated an exercise for fresh determination of Customs Value of subject goods under Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs value:** Meeting was convened on 06.05.2024 which was attended by relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. The stakeholders submitted their proposals and the same were considered pertaining to the valuation of subject goods.

4. **Analysis / Exercise done to determine Customs Values**: The importers informed that the customs values in the existing Valuation Ruling are on the higher side, which may be rationalized considering the worldwide recession and existing freights which have decreased substantially. In this regard, they were requested to submit the requisite documents to support their contention. However, they neither submitted the requisite / evidential documents nor could substantiate their contention. To proceed further, the data of import of the subject goods into Pakistan as well as of transit to Afghanis were retrieved and analysed. The analysis reflected that the regular import to Pakistan has increased from Rs. 2.6 billion (in 2022-23) to Rs. 3.7 billion (in 2023-24) whereas value of the same goods (through transit to Afghanistan) has decreased from Rs. 3.7 billion (in 2022-23) to Rs. 1.2 billion (in 2023-24). All these facts / analysis warrants due addition in the assessable value of the subject goods. However, to validate these findings, market inquiry was conducted in terms of Deductive Value Method under Section 25(7) of Customs Act, 1969 which vindicated the said findings.

5. **Method (s) Adopted to Determine Customs Value:** Valuation methods, provided in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at customs value of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable because no documents were provided by the stakeholders to prove that their declared values were true transactional values. Moreover, different values were declared by different importers for same product according to different origins. Identical/similar goods value methods provided in Sections 25 (5) & (6) ibid were examined for applicability to determine customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. Information available was, hence, found incomplete. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted, various wholesale markets were visited to observe the actual prices of Abrasive Products of different origin and brand. The exercise provided some applicable reference values. Valuation method vide Section 25(8) of the Customs Act, 1969, was examined for valuation, but the same also could not be applied due to non-availability of conversion and processing cost of exporting country. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7) of the Customs Act, 1969, and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Customs Act 1969 may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

6. **Customs values for Hair Care Products/ Shampoos / Conditioners / Hair Spray / Gel / Wax / Cream/ Color / Oil /Coat /Aqua / Hydrogen Peroxide Liquid / Developer /Accelerator / Serum** - *hereinafter specified* shall be assessed to duty/ taxes on the Custom values given against them in the Table below for specific brands' category: -

A-CATEGORY BRANDS
ACM, Acqua Di Parma, Aerin, Algenist, Amore Pacific, Amouage, Aramis, Archery, Armani, Avene, Azzaro, Balenciaga, Bigen, BC-Ceuticals, Burberry, Bvlgari, Calvin Klein, Canali, Carolina Herrera, Cartier, Chanel, Chloe, Chole, Chopard, Christiandior, 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, Isseymiyake, Jean Patou, Jean-Paul Gaultier, Joop Jump, Juicy Conture, Karl Lagerfeld, Kenneth Cole, Kenzo, Label M, Lacoste, Lalique, lancome, Lanvin, Lauder Escada, Lavin, Lierac, Lizclaiborne, 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&Gailet, 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, Du'Vi Stockholm, Etude, Filorga Skin Care, Foltene, Garnier Color Natural Men, Garnier Men, GloMinerals make up, Gold Bond, Head & Shoulders, Just For Men, Institute Jergents, ISIS Phama, Jo Malone, Janssel, Just 4 L'Oreal Paris Majirel, Kryolan, Koleston, L'OrealParisI NOA Color, L'Oreal Paris Kerastase, L'occitane, L'Oreal, L'Oreal Paris DIA, L'Oreal Paris Platinum, L'OrealPari, L'Oreal Paris(ELVIVE), L'Oreal Paris Mythic Oil, L'Oreal Paris Serie Expert, L'Oreal Paris Techniart, L'Oreal Paris Casting, L'Oreal Paris Dermo Expert, L'Oreal Paris Excellence. L'Oreal Paris Xtenso, Marks & Spencer, Mustela, Old Spice, OPI, Passion, Pantene, Purin, Royal Gold, Secret, Stageline, Studio Line, Tegmen, Thalgo, VIP Colour Shampoo, Professional, Wonder Z, Xonia.

C-CATEGORY BRANDS
4 me, 5 way 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 natural, Aqua Blue, Aqua Fresh, Archi, Arimatic, Aris, Aris Cosmetics, Arm & Hammer, Armaf, Astonish, Aveeno, Axe, Ahc, 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, Bryl Cream, Byphasse, C&c, C.Booth, Caimei, Citra, Camay, Capri, Caresse Natural, 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, Diana, Did, Dikson, Doctor, Doctor Plus, Doctor Sam, D'Olive, Dora, Dorlene, Dove, Dream Pure Naturals, DR. Rimpler, Dr. James, Dreamron, Dupas, E Vitamin, Easy, EI Paso, EI More, Elentee Soy, Elentee Joy, Elnett, Emami, Emani, Emeron, Emotion, Enchanteur, Enliven, Eskinol, Eskulin, Essence, Essentiallz, Estiara, Eternity, Evadream, Evans, Eveline, Everyuth, Fa, Fadeout, Fair & Fair, Fair & White, Fixer, Fair & Lovely, Fair Time, Fairness, Faith in nature, Fascino, Farmona, Fashion Elite, Fashion Natura, Faultless, Febreze, Ferrari, Ferrero, Ferriro, Festival, Feverz, Fiabila, Fiabilo, Finesse, Fiore Bello, Flex, Florens, Flower Shop, FNAC, Forever, Formula, Framesi, Freeman, Fresh & White, Fresh breath, Frey, Fructis, Fruiser, Fruit, Fruitina, Fruito, Full, Galaxy, Gambit, Garden, Garnier, Gatsby, Geniol, Gentle, Gillette, Ginseing, Glade, Glamorous Face, Glatt, Gliss, Glomesh, Glysolid, Go care, Glams, Gosh, Guucure, Godrej, Golden Girl Glam Up, Got2b, Green World, Guhl, Hair Care Olive, Hair Code, Hair Repair, Halus, Handsome, Harmons, Hawallan, Healthy Shop, Hello Kitty, Hemani, Herbal Doctor, Herbal Essence, Herbline essentials, Harman, Hifa, Himalaya Herbals, Himani, Holly Wood, Holly Wood 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 Allen, John, John Frieda, Johnson & Johnson, Jolan, Jolen, Junsui, K Brother, Kanwan, Kelly, Kiss beauty, Kodomo, Kozmo, lierac n jow ae, La Fresh, 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, Lyms, 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, 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, Paradise, Paris, Paris Collection, Paris Collection Poppy, Party Success, Pearl Drops, Pears, Pepsodent, Perfume Choice, Pert, Pert Plus, Petal Fresh, Petroleum jelly, Piclor, 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, QueperpariCartera, 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.

Sr. No.	Item Description	Standard Weight/ Volume of Unit/Pc (net content)	PCT	Proposed PCT of WeBOC	Customs Values (C&F) US$/Pc (net content weight /volume) All Origins		
					A	B	C
1	Shampoo / Conditioner	400	3305.1000	3305.1000.1000	4.97	1.52	0.47
2	Hair Color Dye Shampoo	400	3305.1000	3305.1000.2000	5.08	1.58	0.61
3	Hair Spray/Hair Straightening	300	3305.2000	3305.2000.1000	2.70	2.07	1.21
4	Hair Gel / Wax	150	3305.2000	3305.2000.1100	2.05	0.74	0.31
5	Hair Cream, all kinds	150	3305.9010	3305.9010.1000	1.75	0.96	0.44
6	Hair Color	100	3305.9020	3305.9020.1000	2.70	0.76	0.34
7	Hair Oil	250	3305.9090	3305.9090.1000	2.59	1.38	0.73
8	Hair Mousse	150	3305.9090	3305.9090.1100	2.05	1.00	0.43
9	Hair lightening/ Remover/ Bleach Cream/ Lotion Powder	100	3305.9090	3305.9090.1200	0.92	0.41	0.24
10	Aqua/Hydrogen Peroxide Liquid/ Developer/ Accelerator	100	3305.9090	3305.9090.1300	0.63	0.31	0.15
11	Hair Coat / Serum	100	3305.9020	3305.9020.1100	0.91	0.49	0.28

DIRECTOR CUSTOMS VALUATION KARACHI

Notes:

i. *The Customs values shall be assessed on the basis of standard packing weight/ piece given in column 3 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 may be 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, Section 81 of the Customs Act, 1969 may be invoked and the case be referred to this Directorate for determination of its actual value for finalization.*

iv. *If any product is imported in the form of a KIT or a GIFT SET, the same shall be assessed according to the PCT of each item separately available in the Kit/Gift 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 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

8. **Validity of this Valuation Ruling:** This Ruling, containing the Customs Values for assessment of subject imported goods, shall be applicable until and unless the same is rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

9. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, 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 the Valuation Ruling, for the given description of goods, are applied by the concerning assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in the aforementioned table in this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

11. ***This Ruling supersedes Valuation Ruling No. 1605/2022 dated 02-03-2022.***

(Fayaz Rasool Maken)
Director

Copy for information to:

1. The Member Customs (Operations), Federal Board of Revenue, Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
4. The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
5. The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
6. The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore
7. The Chief Collector of Customs (North), Custom House, Islamabad.
8. The Chief Collector of Customs, Balochistan, Custom House, Quetta.
9. The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
10. The Director General, Intelligence and Investigation (Customs) FBR, Islamabad.
11. The Director General, PCA & Internal Audit, Karachi.
12. The Director General, IOCO, Karachi.
13. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
14. The Director, Transit Trade, Custom House, Karachi.
15. The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
16. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs &WeBOC database system.
17. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
18. The Chambers of Commerce & Industry, Karachi/Lahore/Islamabad/Hyderabad/Quetta/Peshawar.
19. The Karachi Customs Agents Association, Bohri Road, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.