

## **Customs values of toilet sprays revised**

Directorate General Customs Valuation (DGCV) has revised the customs values of toilet sprays and mount head thereof (empty sprayers/atomizer made of plastic) under section 25 (7) of the Customs Act, 1969. According to revised ruling, toilet sprays and mount head thereof (empty sprayers/atomizer made of plastic) were earlier determined vide valuation ruling 1139 in 2017.

The Direct General vide Order in Revision 405/2017 has directed to conduct comprehensive valuation exercise to re-determine the custom values of the subject goods under section 25-A of the Customs Act, 1969. Therefore, the exercise for re-determination of customs values of the subject goods was initiated.

For the purpose, the series of meetings with stakeholders were held in September, December and January. The commercial importers participated in the scheduled meetings and presented their view point. They contended that the impugned valuation ruling prices were high, which required fair revision in line with the prevailing prices in the international market.

The representatives of Collectorates stated that this item was also being declared in chapter 84 and 39 in order to get benefit of reduced rate of custom duties and taxes. The view point of the participants was heard in detail and considered to arrive at custom values of subject goods.

The valuation methods given in section 25 of the Customs Act, 1969 were followed to arrive at customs value of said items. The transaction value method provided in section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs and incomplete descriptions. The similar goods value methods provided in section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of the subject goods.

Thereafter, market enquiries as envisaged under section 25(7) of the Customs Act, 1969, were conducted. A number of items sold in the local market were obtained and workout through deductive method of valuation. Later, all gathered information was evaluated and analyzed that led the determination of the custom values of the toilet sprays and mount head thereof (empty sprayers/atomizer made of plastic) under section 25 (7) of the Customs Act, 1969.

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